# COOK COUNTY, GEORGIA
## Annual Financial Report
### For The Fiscal Year Ended
### September 30, 2017

MEEKS CPA, LLP
CERTIFIED PUBLIC ACCOUNTANTS
Ocilla, Georgia

**COOK COUNTY, GEORGIA**
**Annual Financial Report**
**For the Fiscal Year Ended September 30, 2017**

**TABLE OF CONTENTS**


| | Page |
|---|---|
| **INDEPENDENT AUDITOR'S REPORT** | 1 |
| **BASIC FINANCIAL STATEMENTS** | |
| **Government-wide Financial Statements** | |
| Statement of Net Position | 5 |
| Statement of Activities | 6 |
| **Fund Financial Statements** | |
| Balance Sheet - Governmental Funds | 8 |
| Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds | 9 |
| Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 10 |
| Statement of Net Position - Proprietary Funds | 11 |
| Statement of Revenues, Expenses and Changes in Net Position - Proprietary Funds | 12 |
| Statement of Cash Flows - Proprietary Funds | 13 |
| Statement of Fiduciary Assets and Liabilities - Fiduciary Funds | 14 |
| **Notes to the Financial Statements** | 15 |
| **REQUIRED SUPPLEMENTARY INFORMATION** | |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual - General Fund | 30 |
| Notes to the Required Supplementary Information | 32 |
| **COMBINING AND INDIVIDUAL FUND STATEMENTS** | |
| **Major Governmental Funds** | |
| **General Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 35 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 36 |
| **SPLOST 2010 Capital Projects Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 37 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 38 |
| **Nonmajor Governmental Funds** | |
| Combining Statement of Assets, Liabilities and Fund Balances | 40 |
| Combining Statement of Revenues, Expenditures and Changes in Fund Balances | 42 |
| **Jail Surcharge Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 44 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 45 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 46 |
| **Law Library Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 47 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 48 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 49 |
| **Sheriff's Drug Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 50 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 51 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 52 |

**COOK COUNTY, GEORGIA**
**Annual Financial Report**
**For the Fiscal Year Ended September 30, 2017**

**TABLE OF CONTENTS**


| | Page |
|---|---|
| **Drug Abuse Treatment & Education Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 53 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 54 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 55 |
| **E-911 Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 56 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 57 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 58 |
| **Hotel/Motel Tax Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 59 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 60 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 61 |
| **Adel/Cook Recreation LOST Special Revenue Fund** | |
| Statement of Assets, Liabilities and Fund Balances | 62 |
| Statement of Revenues, Expenditures and Changes in Fund Balances | 63 |
| Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual | 64 |
| **Major Proprietary Funds** | |
| **Solid Waste Enterprise Fund** | |
| Statement of Net Position | 66 |
| Statement of Revenues, Expenses and Changes in Net Position | 67 |
| Statement of Cash Flows | 68 |
| **Airport Authority Enterprise Fund** | |
| Statement of Net Position | 69 |
| Statement of Revenues, Expenses and Changes in Net Position | 70 |
| Statement of Cash Flows | 71 |
| **Fiduciary Funds** | |
| Combining Statement of Fiduciary Assets and Liabilities | 73 |
| **SUPPLEMENTAL SCHEDULES** | |
| Schedule of Revenues - General Fund | 75 |
| Schedule of Expenditures - General Fund | 76 |
| Schedule of Hotel/Motel Taxes Expended | 81 |
| Schedule of Nutrition Program for the Elderly | 82 |
| Schedule of Projects Constructed with Special Sales Tax Proceeds | 83 |
| **Independent Auditor's Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*** | 84 |
| Schedule of Findings and Responses | 86 |

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## INDEPENDENT AUDITOR'S REPORT

To The Board of County Commissioners
Cook County, Georgia

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditor's Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Cook County Board of Health which represent 95.3 percent, 81.4 percent, and 88.1 percent, respectively, of the assets, net position, and revenues of the aggregate discretely presented component units. Those statements were audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Cook County Board of Health is based solely on the report of the other auditors. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

***Opinions***

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of the Cook County, Georgia, as of September 30, 2017, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with accounting principles generally accepted in the United States of America.

***Other Matters***

*Required Supplementary Information*

Accounting principles generally accepted in the United States of America require that the management's discussion and analysis, and budgetary comparison be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has omitted the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. Our opinion on the basic financial statements is not affected by this missing information.

*Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise Cook County, Georgia's basic financial statements. The combining and individual fund financial statements and schedules and supplemental schedules are presented for purposes of additional analysis and are not a required part of the basic financial statements.

The combining and individual fund financial statements and schedules and supplemental schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual fund financial statements and schedules and supplemental schedules are fairly stated in all material respects in relation to the basic financial statements as a whole.

**Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we have also issued our report dated June 01, 2018, on our consideration of the Cook County, Georgia's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering Cook County, Georgia's internal control over financial reporting and compliance.

MEEKS CPA, LLP

Ocilla, Georgia
June 01, 2018

# BASIC FINANCIAL STATEMENTS

## COOK COUNTY, GEORGIA
### Statement of Net Position
### September 30, 2017

| | Primary Government | | | Component Units | |
|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Primary Government | Board of Health | Adel/Cook Tourism Authority |
| **ASSETS** | | | | | |
| Cash and Cash Equivalents | $ 9,714,478 | $ 1,203,392 | $ 10,917,870 | $ 404,617 | $ 22,454 |
| Receivables (Net of Allowance for Uncollectibles) | 711,773 | 50,711 | 762,484 | 52,199 | -- |
| Prepaid Items | 179,180 | 10,324 | 189,504 | -- | -- |
| Restricted Assets | 6,624 | -- | 6,624 | -- | -- |
| Capital Assets Not Being Depreciated | 1,066,822 | 1,901,636 | 2,968,458 | -- | -- |
| Capital Assets Net of Accumulated Depreciation | 13,927,005 | 10,544,929 | 24,471,934 | -- | -- |
| Total Assets | 25,605,882 | 13,710,992 | 39,316,874 | 456,816 | 22,454 |
| **DEFERRED OUTFLOWS OF RESOURCES** | | | | | |
| Pension | -- | -- | -- | 91,070 | -- |
| Total Deferred Outflows of Resources | -- | -- | -- | 91,070 | -- |
| **LIABILITIES** | | | | | |
| Accounts Payable | 144,007 | 28,518 | 172,525 | -- | -- |
| Accrued Liabilities | 119,793 | 8,519 | 128,312 | -- | -- |
| Intergovernmental Payable | 99,791 | -- | 99,791 | 19,967 | -- |
| Internal Balances | 44,880 | (44,880) | -- | -- | -- |
| Noncurrent Liabilities | | | | | |
| Due Within One Year | 24,787 | 509,729 | 534,516 | 40,021 | -- |
| Due in More Than One Year | 283,221 | 2,201,250 | 2,484,471 | 372,368 | -- |
| Total Liabilities | 716,479 | 2,703,136 | 3,419,615 | 432,356 | -- |
| **DEFERRED INFLOWS OF RESOURCES** | | | | | |
| Pension | -- | -- | -- | 17,278 | -- |
| Total Deferred Inflows of Resources | -- | -- | -- | 17,278 | -- |
| **NET POSITION** | | | | | |
| Net Investment in Capital Assets | 14,860,898 | 11,961,836 | 26,822,734 | -- | -- |
| Restricted For | | | | | |
| Law Library | 4,132 | -- | 4,132 | -- | -- |
| E-911 | 202,854 | -- | 202,854 | -- | -- |
| Capital Outlay | 2,840,720 | -- | 2,840,720 | -- | -- |
| Prior Year Program Income | -- | -- | -- | 159,295 | -- |
| Special Programs | -- | -- | -- | 26,103 | -- |
| Unrestricted | 6,980,799 | (953,980) | 6,026,819 | (87,146) | 22,454 |
| Total Net Position | $ 24,889,403 | $ 11,007,856 | $ 35,897,259 | $ 98,252 | $ 22,454 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Statement of Activities
### For the Year Ended September 30, 2017

| FUNCTIONS/PROGRAMS | Expenses | PROGRAM REVENUES: Charges For Services | PROGRAM REVENUES: Operating Grants & Contributions | PROGRAM REVENUES: Capital Grants & Contributions |
|---|---|---|---|---|
| **Primary Government** | | | | |
| **Governmental Activities** | | | | |
| General Government | $ 1,677,359 | $ 656,268 | $ -- | $ -- |
| Judicial | 1,369,688 | 2,709,804 | 39,093 | -- |
| Public Safety | 4,709,954 | 659,233 | 144,364 | 24,061 |
| Public Works | 3,426,753 | 34,068 | 370,744 | 15,353 |
| Health and Welfare | 570,302 | 19,374 | 209,920 | 120,740 |
| Culture and Recreation | 584,252 | -- | -- | -- |
| Housing and Development | 512,696 | 73,191 | -- | -- |
| Interest on Long-Term Debt | 5,490 | -- | -- | -- |
| Total Governmental Activities | 12,856,494 | 4,151,938 | 764,121 | 160,154 |
| **Business-type Activities** | | | | |
| Solid Waste | 824,340 | 574,241 | -- | -- |
| Airport Authority | 547,096 | 135,069 | 4,000 | -- |
| Total Business-Type Activities | 1,371,436 | 709,310 | 4,000 | -- |
| Total Primary Government | $ 14,227,930 | $ 4,861,248 | $ 768,121 | $ 160,154 |
| **Component Units** | | | | |
| Board of Health | $ 443,235 | $ 159,295 | $ 312,800 | $ -- |
| Adel/Cook Tourism Authority | 70,901 | -- | 63,770 | -- |
| Total Component Units | $ 514,136 | $ 159,295 | $ 376,570 | $ -- |
| General Revenues | | | | |
| Taxes | | | | |
| Property | | | | |
| Franchise | | | | |
| General Sales and Use | | | | |
| Selective Sales and Use | | | | |
| Business | | | | |
| Penalties and Interest on Delinquent Taxes | | | | |
| Interest Revenue | | | | |
| Miscellaneous | | | | |
| Insurance Recoveries | | | | |
| Transfers | | | | |
| Total General Revenues and Transfers | | | | |
| Changes in Net Position | | | | |
| Net Position - Beginning | | | | |
| Net Position - Ending | | | | |

The notes to the financial statements are an integral part of this statement.

| NET (EXPENSE) REVENUE AND CHANGES IN NET POSITION | | | | |
|---|---|---|---|---|
| Primary Government | | | Component Units | |
| Governmental Activities | Business-type Activities | Total | Board of Health | Adel/Cook Tourism Authority |
| $ (1,021,091) | $ -- | $ (1,021,091) | | |
| 1,379,209 | -- | 1,379,209 | | |
| (3,882,296) | -- | (3,882,296) | | |
| (3,006,588) | -- | (3,006,588) | | |
| (220,268) | -- | (220,268) | | |
| (584,252) | -- | (584,252) | | |
| (439,505) | -- | (439,505) | | |
| (5,490) | -- | (5,490) | | |
| (7,780,281) | -- | (7,780,281) | | |
| -- | (250,099) | (250,099) | | |
| -- | (408,027) | (408,027) | | |
| -- | (658,126) | (658,126) | | |
| (7,780,281) | (658,126) | (8,438,407) | | |
| | | | $ 28,860 | $ -- |
| | | | -- | (7,131) |
| | | | 28,860 | (7,131) |
| 4,420,600 | -- | 4,420,600 | -- | -- |
| 2,084 | -- | 2,084 | -- | -- |
| 3,663,809 | -- | 3,663,809 | -- | -- |
| 267,094 | -- | 267,094 | -- | -- |
| 243,768 | 268,132 | 511,900 | -- | -- |
| 64,153 | -- | 64,153 | -- | -- |
| 8,821 | 3,219 | 12,040 | -- | -- |
| 100,345 | -- | 100,345 | -- | -- |
| 6,894 | -- | 6,894 | -- | -- |
| (531,136) | 531,136 | -- | -- | -- |
| 8,246,432 | 802,487 | 9,048,919 | -- | -- |
| 466,151 | 144,361 | 610,512 | 28,860 | (7,131) |
| 24,423,252 | 10,863,495 | 35,286,747 | 69,392 | 29,585 |
| $ 24,889,403 | $ 11,007,856 | $ 35,897,259 | $ 98,252 | $ 22,454 |

## COOK COUNTY, GEORGIA
### Balance Sheet
### Governmental Funds
### September 30, 2017

| | General | SPLOST 2010 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 5,512,294 | $ 3,139,731 | $ 1,062,453 | $ 9,714,478 |
| Restricted Assets | 6,624 | -- | -- | 6,624 |
| Receivables (Net of Allowance for Uncollectibles) | 439,109 | 179,203 | 93,461 | 711,773 |
| Due from Other Funds | 491,773 | -- | 38,040 | 529,813 |
| Total Assets | $ 6,449,800 | $ 3,318,934 | $ 1,193,954 | $ 10,962,688 |
| **LIABILITIES** | | | | |
| Accounts Payable | $ 138,575 | $ 3,550 | $ 1,882 | $ 144,007 |
| Accrued Liabilities | 109,166 | -- | 10,627 | 119,793 |
| Intergovernmental Payable | -- | 35,675 | 64,116 | 99,791 |
| Due to Other Funds | 86,964 | 438,989 | 48,740 | 574,693 |
| Total Liabilities | 334,705 | 478,214 | 125,365 | 938,284 |
| **DEFERRED INFLOWS OF RESOURCES** | | | | |
| Unavailable Revenue | | | | |
| Property Taxes | 111,009 | -- | -- | 111,009 |
| Total Deferred Inflows of Resources | 111,009 | -- | -- | 111,009 |
| **FUND BALANCES** | | | | |
| Restricted | -- | 2,840,720 | 213,294 | 3,054,014 |
| Assigned | -- | -- | 855,295 | 855,295 |
| Unassigned | 6,004,086 | -- | -- | 6,004,086 |
| Total Fund Balances | 6,004,086 | 2,840,720 | 1,068,589 | 9,913,395 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 6,449,800 | $ 3,318,934 | $ 1,193,954 | |
| Amounts reported for governmental activities in the statement of net position are different because: | | | | |
| Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. | | | | 14,993,827 |
| Other long-term assets are not available to pay for current-period expenditures and, therefore, are deferred in the funds. | | | | 111,009 |
| Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures in the funds. | | | | 179,180 |
| Long-term liabilities are not due and payable in the current period and therefore are not reported in the funds: | | | | |
| Notes Payable | | | $ (132,929) | |
| Compensated Absences | | | (175,079) | |
| Total long-term liabilities | | | | (308,008) |
| Net Position of Governmental Activities | | | | $ 24,889,403 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Statement of Revenues, Expenditures and Changes in Fund Balances
### Governmental Funds
### For the Year Ended September 30, 2017

| | General | SPLOST 2010 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| **REVENUES** | | | | |
| Taxes | $ 5,946,387 | $ 2,051,176 | $ 610,241 | $ 8,607,804 |
| Licenses and Permits | 84,954 | -- | -- | 84,954 |
| Intergovernmental | 768,487 | -- | 103,700 | 872,187 |
| Charges for Services | 960,350 | -- | 243,700 | 1,204,050 |
| Fines and Forfeitures | 2,228,158 | -- | 562,564 | 2,790,722 |
| Investment Income | 6,759 | 15,353 | 2,062 | 24,174 |
| Contributions and Donations | 1,735 | -- | 35,000 | 36,735 |
| Miscellaneous | 164,027 | 8,500 | 30 | 172,557 |
| Total Revenues | 10,160,857 | 2,075,029 | 1,557,297 | 13,793,183 |
| **EXPENDITURES** | | | | |
| Current | | | | |
| General Government | 1,536,974 | 6,750 | 95 | 1,543,819 |
| Judicial | 1,312,176 | -- | 58,621 | 1,370,797 |
| Public Safety | 3,749,903 | -- | 604,333 | 4,354,236 |
| Public Works | 1,978,665 | -- | -- | 1,978,665 |
| Health and Welfare | 509,029 | -- | -- | 509,029 |
| Culture and Recreation | 148,477 | -- | 435,781 | 584,258 |
| Housing and Development | 343,613 | -- | 174,170 | 517,783 |
| Capital Outlay | -- | 1,122,289 | 41,040 | 1,163,329 |
| Debt Service | 29,439 | -- | -- | 29,439 |
| Intergovernmental | -- | 408,346 | -- | 408,346 |
| Total Expenditures | 9,608,276 | 1,537,385 | 1,314,040 | 12,459,701 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 552,581 | 537,644 | 243,257 | 1,333,482 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 450,000 | -- | 150,000 | 600,000 |
| Transfers Out | (150,000) | (536,285) | (450,000) | (1,136,285) |
| Insurance Recoveries | 46,873 | -- | -- | 46,873 |
| Total Other Financing Sources (Uses) | 346,873 | (536,285) | (300,000) | (489,412) |
| Net Change in Fund Balances | 899,454 | 1,359 | (56,743) | 844,070 |
| Fund Balances - Beginning | 5,104,632 | 2,839,361 | 1,125,332 | 9,069,325 |
| Fund Balances - Ending | $ 6,004,086 | $ 2,840,720 | $ 1,068,589 | $ 9,913,395 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Reconciliation of the Statement of Revenues, Expenditures and Changes in Fund Balances of Governmental Funds to the Statement of Activities
### For the Year Ended September 30, 2017

| | | |
|---|---|---|
| Amounts reported for governmental activities in the *Statement of Activities* are different because: | | |
| Net change in fund balances - total governmental funds reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds* | $ | 844,070 |
| Governmental funds report capital outlays as expenditures. However, in the *Statement of Activities* the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. | | |
| Capital Outlay | | 699,109 |
| Depreciation Expense | | (1,120,646) |
| | | (421,537) |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) increases (decreases) net position. | | |
| Cost of Capital Assets Sold/Disposed | | (151,436) |
| Accumulated Depreciation | | 105,820 |
| Capital Assets Reassigned from Enterprise Funds | | 5,149 |
| | | (40,467) |
| Revenues in the *Statement of Activities* that do not provide current financial resources are not reported as revenues in the funds while revenues reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as revenue of the previous period in the *Statement of Activities* and included in beginning net position. | | |
| Taxes | | 53,704 |
| | | 53,704 |
| The issuance of long-term debt (e.g., bonds, leases, notes) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the *Statement of Activities*. | | |
| Principal Repayments | | |
| Notes Payable | | 23,949 |
| | | 23,949 |
| Expenses reported in the *Statement of Activities* that do not require the use of current financial resources are not reported as expenditures in governmental funds while expenditures reported in the *Statement of Revenues, Expenditures and Changes in Fund Balances* are recognized as expenses of the previous period in the *Statement of Activities* and included in beginning net position. | | |
| Compensated Absences | | (5,024) |
| Prepaid Items | | 11,456 |
| | | 6,432 |
| Change in net position of governmental activities reported in the *Statement of Activities* | $ | 466,151 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Statement of Net Position
### Proprietary Funds
### September 30, 2017

| | Business-type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Solid Waste | Airport Authority | Total Enterprise Funds |
| **ASSETS** | | | |
| Current Assets | | | |
| Cash and Cash Equivalents | $ 1,013,942 | $ 189,450 | $ 1,203,392 |
| Receivables | 50,711 | -- | 50,711 |
| Due from Other Funds | 48,924 | -- | 48,924 |
| Prepaid Items | 10,265 | 59 | 10,324 |
| Total Current Assets | 1,123,842 | 189,509 | 1,313,351 |
| Noncurrent Assets | | | |
| Capital Assets Not Being Depreciated | 1,901,636 | -- | 1,901,636 |
| Capital Assets Net of Accumulated Depreciation | 3,881,979 | 6,662,950 | 10,544,929 |
| Total Noncurrent Assets | 5,783,615 | 6,662,950 | 12,446,565 |
| Total Assets | 6,907,457 | 6,852,459 | 13,759,916 |
| **LIABILITIES** | | | |
| Current Liabilities | | | |
| Accounts Payable | 28,518 | -- | 28,518 |
| Accrued Liabilities | 8,519 | -- | 8,519 |
| Due to Other Funds | 3,911 | 133 | 4,044 |
| Notes Payable | 484,729 | -- | 484,729 |
| Closure and Post-Closure Care Costs | 25,000 | -- | 25,000 |
| Total Current Liabilities | 550,677 | 133 | 550,810 |
| Noncurrent Liabilities | | | |
| Compensated Absences | 9,208 | -- | 9,208 |
| Closure and Post-Closure Care Costs | 2,192,042 | -- | 2,192,042 |
| Total Noncurrent Liabilities | 2,201,250 | -- | 2,201,250 |
| Total Liabilities | 2,751,927 | 133 | 2,752,060 |
| **NET POSITION** | | | |
| Net Investment in Capital Assets | 5,298,886 | 6,662,950 | 11,961,836 |
| Unrestricted | (1,143,356) | 189,376 | (953,980) |
| Total Net Position | $ 4,155,530 | $ 6,852,326 | $ 11,007,856 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Statement of Revenues, Expenses and Changes in Net Position
### Proprietary Funds
### For the Year Ended September 30, 2017

| | Business-type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Solid Waste | Airport Authority | Total Enterprise Funds |
| **OPERATING REVENUES** | | | |
| Charges for Services | $ 516,086 | $ 135,069 | $ 651,155 |
| Other | 58,155 | -- | 58,155 |
| Total Operating Revenues | 574,241 | 135,069 | 709,310 |
| **OPERATING EXPENSES** | | | |
| Personal Services and Employee Benefits | 298,357 | 1,843 | 300,200 |
| Purchased/Contracted Services | 229,420 | 26,667 | 256,087 |
| Supplies | 71,733 | 87,792 | 159,525 |
| Depreciation | 200,335 | 430,794 | 631,129 |
| Total Operating Expenses | 799,845 | 547,096 | 1,346,941 |
| Operating Income (Loss) | (225,604) | (412,027) | (637,631) |
| **NONOPERATING REVENUES (EXPENSES)** | | | |
| Taxes | 268,132 | -- | 268,132 |
| Intergovernmental | -- | 4,000 | 4,000 |
| Interest Revenue | 2,296 | 923 | 3,219 |
| Interest | (24,495) | -- | (24,495) |
| Total Nonoperating Revenues (Expenses) | 245,933 | 4,923 | 250,856 |
| Income (Loss) Before Contributions and Transfers | 20,329 | (407,104) | (386,775) |
| Transfers In | 536,285 | -- | 536,285 |
| Transfers Out | (5,149) | -- | (5,149) |
| Changes in Net Position | 551,465 | (407,104) | 144,361 |
| Net Position - Beginning | 3,604,065 | 7,259,430 | 10,863,495 |
| Net Position - Ending | $ 4,155,530 | $ 6,852,326 | $ 11,007,856 |

The notes to the financial statements are an integral part of this statement.

# COOK COUNTY, GEORGIA
## Statement of Cash Flows
## Proprietary Funds
## For the Year Ended September 30, 2017

| | Business-type Activities - Enterprise Funds | | |
|---|---|---|---|
| | Solid Waste | Airport Authority | Total Enterprise Funds |
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | | |
| Receipts from Customers and Users | $ 596,460 | $ 135,069 | $ 731,529 |
| Payments to Suppliers | (276,841) | (114,499) | (391,340) |
| Payments to Employees | (296,323) | (2,190) | (298,513) |
| Net Cash Provided (Used) by Operating Activities | 23,296 | 18,380 | 41,676 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | | |
| Intergovernmental | -- | 4,000 | 4,000 |
| Taxes | 268,132 | -- | 268,132 |
| Due from Other Funds | (48,924) | -- | (48,924) |
| Due to Other Funds | 64 | 133 | 197 |
| Net Cash Provided (Used) by Noncapital Financing Activities | 219,272 | 4,133 | 223,405 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | | |
| Transfers from Other Funds | 536,285 | -- | 536,285 |
| Acquisition and Construction of Capital Assets | (273,775) | -- | (273,775) |
| Principal Paid on Capital Debt | (468,968) | -- | (468,968) |
| Interest Paid on Capital Debt | (24,495) | -- | (24,495) |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (230,953) | -- | (230,953) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | | |
| Interest Received | 2,139 | 923 | 3,062 |
| Net Cash Provided (Used) by Investing Activities | 2,139 | 923 | 3,062 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 13,754 | 23,436 | 37,190 |
| Cash and Cash Equivalents - Beginning of Year | 1,000,188 | 166,014 | 1,166,202 |
| Cash and Cash Equivalents - End of Year | $ 1,013,942 | $ 189,450 | $ 1,203,392 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | | |
| Operating Income (Loss) | $ (225,604) | $ (412,027) | $ (637,631) |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities | | | |
| Depreciation Expense | 200,335 | 430,794 | 631,129 |
| (Increase) Decrease in Accounts Receivable | 22,219 | -- | 22,219 |
| (Increase) Decrease in Prepaid Items | (839) | (40) | (879) |
| Increase (Decrease) in Accounts Payable | 25,151 | -- | 25,151 |
| Increase (Decrease) in Accrued Liabilities | 21 | (347) | (326) |
| Increase (Decrease) in Compensated Absences Payable | 2,013 | -- | 2,013 |
| Net Cash Provided (Used) by Operating Activities | $ 23,296 | $ 18,380 | $ 41,676 |
| **Total Noncash Investing, Capital and Financing Activities** | | | |
| Transfer of Capital Assets to Governmental Funds | $ 5,149 | $ -- | $ 5,149 |

The notes to the financial statements are an integral part of this statement.

## COOK COUNTY, GEORGIA
### Statement of Fiduciary Assets and Liabilities
### Fiduciary Funds
### September 30, 2017

| | Agency Funds |
|---|---|
| **ASSETS** | |
| Cash | $ 435,032 |
| Total Assets | $ 435,032 |
| **LIABILITIES** | |
| Due to Others | $ 435,032 |
| Total Liabilities | $ 435,032 |

The notes to the financial statements are an integral part of this statement.

## I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### A. Reporting Entity

Cook County, Georgia was established on July 30, 1918, and operates under a five member Board of Commissioners form of government. Commissioners serve staggered terms of four years. The Board elects its own chairman.

The accompanying financial statements present the County and its component units, entities for which the County is considered to be financially accountable. Blended component units are, in substance, part of the primary government's operations, even though they are legally separate entities. Thus, blended component units are appropriately presented as funds of the primary government. Each discretely presented component unit is reported in a separate column in the government-wide financial statements to emphasize that it is legally separate from the County.

*Blended Component Units*

The Airport Authority of Cook County is a blended component unit. The component unit is a legally separate organization for which the County is financially accountable. The data from this unit is combined with data of the primary government and reported as an enterprise fund. The Airport Authority of Cook County does not issue separate financial statements.

The Cook County Law Library, established in accordance with the Official Code of Georgia Annotated section 36-15, is managed by a separate board of trustees. All law books, reports, texts, and periodicals purchased by the use of gifts and from the funds of the library are the property of the County and the County is required to furnish necessary space, offices, lights, heat, and water for the maintenance of the library. The library does not issue separate financial statements.

*Discretely Presented Component Units*

The Cook County Board of Health (Board) provides healthcare services for the citizens of the County. The County Commissioners appoint a voting majority to the Board. The component unit column in the combined financial statements includes the financial data of the Board, as reflected in their most recent audited financial statements. The fiscal year end of the Board is June 30.

Complete financial statements for the Cook County Board of Health may be obtained at the entity's offices.

Cook County Board of Health
205 North Parrish Avenue
Adel, Georgia 31620

The Adel/Cook County Tourism Authority (Authority) develops and directs projects which support and promote tourism in the Adel/Cook County area. The Authority board consists of seven members, including two members appointed by the Board of County Commissioners, two members appointed by the Mayor and Council of the City of Adel, and three members appointed by the Board of Directors of the Adel Industrial Development Authority. Separate financial statements are not issued for the Authority.

### B. Government-Wide Financial Statements

The government-wide financial statements (i.e., the statement of net position and the statement of activities) report information on all of the nonfiduciary activities of the primary government and its component units. All fiduciary activities are reported only in the fund financial statements. *Governmental activities*, which normally are supported by taxes, intergovernmental revenues, and other nonexchange transactions, are reported separately from *business-type activities*, which rely to a significant extent on fees and charges to external customers for support. Likewise, the

*primary government* is reported separately from certain legally separate component units for which the primary government is financially accountable.

### C. Basis of Presentation – Government-wide Financial Statements

While separate government-wide and fund financial statements are presented, they are interrelated. The governmental activities column incorporates data from governmental funds, while business-type activities incorporate data from the County's enterprise funds. Separate financial statements are provided for governmental funds, proprietary funds, and fiduciary funds, even though the latter are excluded from the government-wide financial statements. The discretely presented component units are shown in separate columns in the government-wide financial statements. As a general rule, the effect of interfund activity has been eliminated from the government-wide financial statements.

### D. Basis of Presentation – Fund Financial Statements

The fund financial statements provide information about the County's funds, including its fiduciary funds and blended component units. Separate statements for each fund category — governmental, proprietary, and fiduciary — are presented. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Major individual governmental and enterprise funds are reported as separate columns in the fund financial statements.

The County reports the following major governmental funds:

The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The *SPLOST 2010 Fund* accounts for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2011 - September 30, 2017.

The County reports the following major proprietary funds:

The *Solid Waste Fund* accounts for the activities of the government's landfill operations.

The *Airport Authority Fund* accounts for the operation of the airport. The Cook County Airport Authority owns and operates the airport for the County and the City of Adel jointly.

Additionally, the County reports the following fund types:

*Agency Funds* account for taxes, fees, fines, and bonds collected on behalf of other governments, agencies, officials, and individuals.

During the course of operations the County has activity between funds for various purposes. Any residual balances outstanding at year end are reported as due from/to other funds and advances to/from other funds. While these balances are reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Balances between the funds included in governmental activities (i.e., the governmental funds) are eliminated so that only the net amount is included as internal balances in the governmental activities column. Similarly, balances between the funds included in business-type activities (i.e., the enterprise funds) are eliminated so that only the net amount is included as internal balances in the business-type activities column.

Further, certain activity occurs during the year involving transfers of resources between funds. In fund financial statements these amounts are reported at gross amounts as transfers in/out. While reported in fund financial statements, certain eliminations are made in the preparation of the government-wide financial statements. Transfers

between the funds included in governmental activities are eliminated so that only the net amount is included as transfers in the governmental activities column. Similarly, balances between the funds included in business-type activities are eliminated so that only the net amount is included as transfers in the business-type activities column.

### E. Measurement Focus and Basis of Accounting

The accounting and financial reporting treatment is determined by the applicable measurement focus and basis of accounting. Measurement focus indicates the type of resources being measured such as *current financial resources or economic resources*. The basis of accounting indicates the timing of transactions or events for recognition in the financial statements.

The government-wide financial statements are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

The governmental fund financial statements are reported using the *current financial resources measurement focus* and the *modified accrual basis of accounting*. Revenues are recognized as soon as they are both measurable and available. Revenues are considered to be available when they are collectible within the current period or soon enough thereafter to pay liabilities of the current period. For this purpose, the County considers revenues to be available if they are collected within 60 days of the end of the current fiscal period. Expenditures generally are recorded when a liability is incurred, as under accrual accounting. However, debt service expenditures, as well as expenditures related to compensated absences, and claims and judgments, are recorded only when payment is due. General capital asset acquisitions are reported as expenditures in governmental funds. Issuance of long-term debt and acquisitions under capital leases are reported as other financing sources.

Property taxes, sales taxes, franchise taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual and so have been recognized as revenues of the current fiscal period. Entitlements are recorded as revenues when all eligibility requirements are met, including any time requirements, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). Expenditure-driven grants are recognized as revenue when the qualifying expenditures have been incurred and all other eligibility requirements have been met, and the amount is received during the period or within the availability period for this revenue source (within 60 days of year-end). All other revenue items are considered to be measurable and available only when cash is received by the County.

The proprietary funds are reported using the *economic resources measurement focus* and the *accrual basis of accounting*. The agency fund has no measurement focus but utilizes the *accrual basis of accounting* for reporting its assets and liabilities.

### F. Assets, Liabilities, Deferred Outflows/Inflows of Resources, and Net Position/Fund Balance

#### 1. Cash and Cash Equivalents

The County's cash and cash equivalents are considered to be cash on hand, demand deposits, certificates of deposit and short-term investments with original maturities of three months or less from the date of acquisition.

#### 2. Investments

State statutes authorize the County to invest in obligations of the State of Georgia or other states, obligations issued by the U.S. Government, obligations fully insured or guaranteed by the U.S. Government or by a government agency of the United States, obligations of any corporation of the U.S. Government, prime bankers' acceptances, the local government investment pool, repurchase agreements, and obligations of other political subdivisions of Georgia.

Investments for the County are reported at fair value. Securities traded on a national or international exchange are valued at the last reported sales price at current exchange rates, and investments that do not have an established market are reported at estimated fair value.

### 3. Inventories and Prepaid Items

The costs of inventories are recorded as expenditures when purchased in all funds. Certain payments to vendors reflect costs applicable to future accounting periods and are recorded as expenditures when paid in the governmental funds and as prepaid items in both the government-wide and proprietary fund financial statements.

### 4. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g. roads, bridges, sidewalks, and similar items), are reported in the applicable governmental or business-type activities column in the government-wide financial statements. Capital assets are defined by the County as assets with an initial, individual cost which exceeds certain capitalization thresholds and an estimated useful life in excess of two years. In the case of the initial capitalization of general infrastructure assets (i.e., those reported by governmental activities), the County has capitalized items acquired or constructed after September 30, 2003. As the County constructs or acquires capital assets each period, including infrastructure assets, they are capitalized and reported at historical cost. The reported value excludes normal maintenance and repairs which are essentially amounts spent in relation to capital assets that do not increase the capacity or efficiency of the item or increase its estimated useful life. Donated capital assets are recorded at their estimated fair value at the date of donation. Land and construction in progress are not depreciated. The property, plant, equipment, and infrastructure of the primary government are depreciated using the straight line method over the following estimated useful lives:

| Assets | Capitalization Thresholds | Estimated Service Life |
|---|---|---|
| Buildings | $ 10,000 | 25-60 |
| Machinery and Equipment | 5,000 | 5-10 |
| Improvements | 5,000 | 15-30 |
| Public Domain Infrastructure | 25,000 | 15-40 |

### 5. Long-Term Obligations

In the government-wide financial statements, and proprietary fund types in the fund financial statements, long-term debt and other long-term obligations are reported as liabilities in the applicable governmental activities, business-type activities, or proprietary fund type statement of net position. Premiums and discounts are deferred and amortized over the life of the debt using the effective interest method. Debt issuance costs, except any portion related to prepaid insurance costs, are recognized as an expense in the period incurred.

In the fund financial statements, governmental fund types recognize premiums and discounts, as well as issuance costs, during the current period. The face amount of debt issued is reported as other financing sources. Premiums received on debt issuances are reported as other financing sources while discounts on debt issuances are reported as other financing uses. Issuance costs, whether or not withheld from the actual debt proceeds received, are reported as debt service expenditures.

### 6. Deferred Outflows/Inflows of Resources

In addition to assets, the statement of net position will sometimes report a separate section for deferred outflows of resources. This separate financial statement element, *deferred outflows of resources*, represents a consumption of net position that applies to a future period(s) and so will *not* be recognized as an outflow of resources (expense/ expenditure) until then.

In addition to liabilities, the statement of net position will sometimes report a separate section for deferred inflows of resources. This separate financial statement element, *deferred inflows of resources*, represents an acquisition of net position that applies to a future period(s) and so will *not* be recognized as an inflow of resources (revenue) until that time. The County has only one type of item, which arises only under a modified accrual basis of accounting that qualifies for reporting in this category. Accordingly, the item, *unavailable revenue*, is reported only in the governmental funds balance sheet. The governmental funds report unavailable revenues from one source: property taxes. The amount is deferred and recognized as an inflow of resources in the period that the amount becomes available.

**7. Net Position Flow Assumption**

Sometimes the County will fund outlays for a particular purpose from both restricted (e.g., restricted bond or grant proceeds) and unrestricted resources. In order to calculate the amounts to report as restricted – net position and unrestricted – net position in the government-wide and proprietary fund financial statements, a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted – net position to have been depleted before unrestricted – net position is applied.

**8. Fund Balance Flow Assumptions**

Sometimes the County will fund outlays for a particular purpose from both restricted and unrestricted resources (the total of committed, assigned, and unassigned fund balance). In order to calculate the amounts to report as restricted, committed, assigned, and unassigned fund balance in the governmental fund financial statements a flow assumption must be made about the order in which the resources are considered to be applied. It is the County's policy to consider restricted fund balance to have been depleted before using any of the components of unrestricted fund balance. Further, when the components of unrestricted fund balance can be used for the same purpose, committed fund balance is depleted first, followed by assigned fund balance. Unassigned fund balance is applied last.

**9. Fund Balance Policies**

Fund balance of governmental funds is reported in various classifications based on the nature of any limitations requiring the use of resources for specific purposes. The County itself can establish limitations on the use of resources through either a commitment (committed fund balance) or an assignment (assigned fund balance). The fund balance classifications are as follows:

*Nonspendable* fund balance includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

*Restricted* fund balance includes amounts that are restricted when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

*Committed* fund balance includes amounts that can only be used for specific purposes pursuant to constraints imposed by formal action of the County's highest level of decision making authority.

*Assigned* fund balance includes amounts that are constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed.

*Unassigned* fund balance is the residual classification for the General Fund. The classification represents fund balance that has not been assigned to other funds and that has not been restricted, committed, or assigned to specific purposes within the General Fund.

The committed fund balance classification includes amounts that can be used only for the specific purposes determined by a formal action of the County's highest level of decision-making authority. The Board of County Commissioners is the highest level of decision-making authority for the County that can, by board approval, commit

fund balance. Once approved, the limitation imposed remains in place until a similar action is taken to remove or revise the limitation.

Amounts in the assigned fund balance classification are intended to be used by the County for specific purposes but do not meet the criteria to be classified as committed. The Board of County Commissioners may, by board approval, assign fund balance as it does when appropriating fund balance to cover a gap between estimated revenue and appropriations in the subsequent year's appropriated budget. Unlike commitments, assignments generally only exist temporarily. In other words, an additional action does not normally have to be taken for the removal of an assignment. Conversely, as discussed above, an additional action is essential to either remove or revise a commitment.

### G. Revenues and Expenditures/Expenses

#### 1. Program Revenues

Amounts reported as *program revenues* include 1) charges to customers or applicants who purchase, use, or directly benefit from goods, services, or privileges provided by a given function or segment and 2) grants and contributions (including special assessments) that are restricted to meeting the operational or capital requirements of a particular function or segment. All taxes, including those dedicated for specific purposes, and other internally dedicated resources are reported as general revenues rather than as program revenues.

#### 2. Property Taxes

Property taxes were levied on August 17, 2016, payable December 20, 2016, and attached as an enforceable lien on property as of January 1, 2016. The billings are considered past due after December 20, 2016, at which time the applicable property is subject to lien, and penalties and interest are assessed.

#### 3. Compensated Absences

The County's policy permits employees to accumulate earned but unused vacation benefits, which are eligible for payment upon separation from County service. The liability for such leave is reported as incurred in the government-wide and proprietary fund financial statements. A liability for those amounts is recorded in the governmental funds only if the liability has matured as a result of employee resignations or retirements.

Accumulated sick leave lapses when employees leave the employ of the County and, upon separation from service, no monetary obligation exists. Therefore no liability for such leave is reported.

#### 4. Proprietary Funds Operating and Nonoperating Revenues and Expenses

Proprietary funds distinguish *operating* revenues and expenses from *nonoperating* items. Operating revenues and expenses generally result from providing services and producing and delivering goods in connection with a proprietary fund's principal ongoing operations. The principal operating revenues of proprietary funds are charges to customers for sales and services. Operating expenses for proprietary funds include the cost of sales and services, administrative expenses, and depreciation on capital assets. All revenues and expenses not meeting this definition are reported as nonoperating revenues and expenses.

## II. STEWARDSHIP, COMPLIANCE AND ACCOUNTABILITY

### A. Budgetary Information

Annual budgets are adopted on a basis consistent with generally accepted accounting principles for all governmental funds except capital projects funds, which adopt project-length budgets. All annual appropriations lapse at fiscal year-end.

All departments of the County submit requests for appropriations to the County Administrator so that a budget may be prepared. The proposed budget is presented to the County Commission for review. The Commission holds public hearings and a final budget must be prepared and adopted no later than September 30.

The appropriated budget is prepared by fund, function, and department. The County's department heads may make transfers of appropriations within a department. Transfers of appropriations between departments require the approval of the County Commission. The legal level of budgetary control is the department level.

The Official Code of Georgia Annotated section 36-81-3(b) requires an annual balanced budget for the General fund, each special revenue fund, and each debt service fund and requires a project-length budget for each capital project fund. For the year ended September 30, 2017, the annual budgets for the Hotel/Motel Tax Fund and the Adel/Cook Recreation Lost Fund were not balanced as required by section 36-81-3(b).

### B. Excess of Expenditures Over Appropriations

Excess of expenditures over appropriations at the department level (the legal level of control) is presented below:

| | Budget | Actual | Excess |
|---|---|---|---|
| General Fund | | | |
| Chief Executive | $ 667,812 | $ 730,196 | $ (62,384) |
| District Attorney | 125,105 | 131,077 | (5,972) |
| Welfare Administration | 7,600 | 8,669 | (1,069) |
| Transportation Services | 187,940 | 272,841 | (84,901) |
| Sheriff's Drug Special Revenue | 16,100 | 21,670 | (5,570) |

### C. Special Purpose Local Option Sales Tax

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2017, non-SPLOST revenues were deposited into and expended from a SPLOST bank account in the 2010 SPLOST Fund.

## III. DETAILED NOTES ON ALL ACTIVITIES AND FUNDS

### A. Cash Deposits with Financial Institutions

The County does not have a formal policy for interest rate, credit, concentration of credit, or custodial credit risks.

*Custodial credit risk – deposits*. This is the risk that in the event of a bank failure, the County's deposits may not be returned to it. As of September 30, 2017, the County's entire bank balance was insured and collateralized with securities held by the pledging institution's trust department or agent in the County's name.

### B. Receivables

Amounts are aggregated into a single accounts receivable (net of allowance for uncollectibles) line for certain funds and aggregated columns. Below is the detail of receivables for the major funds and the nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts:

| | General | SPLOST 2010 | Nonmajor Governmental Funds | Solid Waste | Total |
|---|---|---|---|---|---|
| Interest | $ -- | $ -- | $ -- | $ 419 | $ 419 |
| Taxes | 138,094 | -- | -- | -- | 138,094 |
| Accounts | -- | -- | 64,131 | 50,292 | 114,423 |
| Intergovernmental | 261,461 | 179,203 | 29,330 | -- | 469,994 |
| Other | 57,018 | -- | -- | -- | 57,018 |
| Gross Receivables | 456,573 | 179,203 | 93,461 | 50,711 | 779,948 |
| Less: Allowance for Uncollectibles | (17,464) | -- | -- | -- | (17,464) |
| | $ 439,109 | $ 179,203 | $ 93,461 | $ 50,711 | $ 762,484 |

## C. Capital Assets

Capital asset activity for the year ended September 30, 2017, was as follows:

*Primary Government*

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Governmental Activities** | | | | |
| Capital Assets, Not Being Depreciated | | | | |
| Land | $ 1,066,822 | $ -- | $ -- | $ 1,066,822 |
| Construction in Progress | 481,832 | 179,079 | (660,911) | -- |
| Total Capital Assets, Not Being Depreciated | 1,548,654 | 179,079 | (660,911) | 1,066,822 |
| Capital Assets, Being Depreciated | | | | |
| Buildings | 13,586,377 | 724,960 | (33,633) | 14,277,704 |
| Infrastructure | 5,403,159 | -- | -- | 5,403,159 |
| Improvements Other Than Buildings | 69,165 | 20,616 | -- | 89,781 |
| Machinery and Equipment | 6,033,345 | 440,514 | (117,803) | 6,356,056 |
| Total Capital Assets, Being Depreciated | 25,092,046 | 1,186,090 | (151,436) | 26,126,700 |
| Less Accumulated Depreciation For | | | | |
| Buildings | (6,188,595) | (423,872) | 31,111 | (6,581,356) |
| Infrastructure | (1,029,644) | (145,745) | -- | (1,175,389) |
| Improvements Other Than Buildings | (47,465) | (4,455) | -- | (51,920) |
| Machinery and Equipment | (3,919,165) | (546,574) | 74,709 | (4,391,030) |
| Total Accumulated Depreciation | (11,184,869) | (1,120,646) | 105,820 | (12,199,695) |
| Total Capital Assets, Being Depreciated, Net | 13,907,177 | 65,444 | (45,616) | 13,927,005 |
| Governmental Activities Capital Assets, Net | $ 15,455,831 | $ 244,523 | $ (706,527) | $ 14,993,827 |

| | Beginning Balance | Increases | Decreases | Ending Balance |
|---|---|---|---|---|
| **Business-Type Activities** | | | | |
| Capital Assets, Not Being Depreciated | | | | |
| Land | $ 1,678,578 | $ -- | $ -- | $ 1,678,578 |
| Construction in Progress | -- | 223,058 | -- | 223,058 |
| Total Capital Assets, Not Being Depreciated | 1,678,578 | 223,058 | -- | 1,901,636 |
| Capital Assets, Being Depreciated | | | | |
| Buildings and System | 2,161,557 | -- | -- | 2,161,557 |
| Improvements Other Than Buildings | 14,811,892 | -- | -- | 14,811,892 |
| Machinery and Equipment | 1,296,782 | 50,717 | (20,596) | 1,326,903 |
| Total Capital Assets, Being Depreciated | 18,270,231 | 50,717 | (20,596) | 18,300,352 |
| Less Accumulated Depreciation For | | | | |
| Buildings and System | (234,179) | (62,509) | -- | (296,688) |
| Improvements Other Than Buildings | (5,893,811) | (510,824) | -- | (6,404,635) |
| Machinery and Equipment | (1,011,751) | (57,796) | 15,447 | (1,054,100) |
| Total Accumulated Depreciation | (7,139,741) | (631,129) | 15,447 | (7,755,423) |
| Total Capital Assets, Being Depreciated, Net | 11,130,490 | (580,412) | (5,149) | 10,544,929 |
| Business-Type Activities Capital Assets, Net | $ 12,809,068 | $ (357,354) | $ (5,149) | $ 12,446,565 |

Depreciation expense was charged to functions/programs of the primary government as follows:

| | |
|---|---|
| Governmental Activities | |
| General Government | $ 132,135 |
| Public Safety | 489,360 |
| Public Works | 382,504 |
| Health and Welfare | 103,982 |
| Housing & Development | 12,665 |
| Total Depreciation Expense | $ 1,120,646 |
| | |
| Business-type Activities | |
| Solid Waste/Landfill | $ 200,335 |
| Airport Authority | 430,794 |
| Total Depreciation Expense | $ 631,129 |

**D. Interfund Receivables, Payables and Transfers**

The composition of interfund balances as of September 30, 2017 was as follows:

*Due From / To Other Funds*:

| Receivable Fund | Payable Fund | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 48,740 |
| General Fund | SPLOST 2010 Capital Projects Fund | 438,989 |
| General Fund | Solid Waste Enterprise Fund | 3,911 |
| General Fund | Airport Authority Enterprise Fund | 133 |
| Nonmajor Governmental Funds | General Fund | 38,040 |
| Solid Waste Enterprise Fund | General Fund | 48,924 |
| | | $ 578,737 |

The outstanding balances between funds result mainly from the time lag between the dates that (1) interfund goods and services are provided or reimbursable expenditures occur, (2) transactions are recorded in the accounting system, and (3) payments between funds are made. The SPLOST 2010 Fund owes the General Fund $163,989 used to finance costs of an EMS building project. The SPLOST 2010 Fund owes the General Fund $275,000 used to finance costs of road projects. The General Fund owes the Adel/Cook Recreation LOST Fund $38,040 in Local Option Sales Tax proceeds.

*Interfund Transfers*:

| Transfer In | Transfer Out | Amount |
|---|---|---|
| General Fund | Nonmajor Governmental Funds | $ 450,000 |
| Nonmajor Governmental Funds | General Fund | 150,000 |
| Solid Waste Enterprise Fund | SPLOST 2010 Capital Projects Fund | 536,285 |
| | | $ 1,136,285 |

A Nonmajor Special Revenue Fund transferred $400,000 to the General Fund to finance jail operations. A Nonmajor Special Revenue Fund transferred $50,000 to the General Fund to finance expenditures for the law library. The General Fund transferred $150,000 to a Nonmajor Special Revenue Fund to finance E-911 operations. The SPLOST 2010 Fund transferred $536,285 to the Solid Waste Fund to finance special sales tax projects. The Solid Waste Fund transferred capital assets of $5,149 to Governmental Funds.

## E. Long-Term Debt

*Notes Payable*

The County borrowed $180,000 at 3.5% interest from the U.S. Department of Agriculture for the purchase of fire trucks. The loan is payable in annual payments of $29,429 over seven years beginning June 12, 2016. At September 30, 2017, the outstanding balance on this note was $132,929.

The County borrowed $2,681,968 at 3.31% interest from the Georgia Environmental Finance Authority for the construction of the first seven cells in Phase II of the County's municipal solid waste landfill. The loan is payable in monthly installments of $41,122 over six years beginning October 1, 2012. At September 30, 2017, the outstanding balance on this note was $484,729.

Debt service requirements to maturity for the note payable as of September 30, 2017 were as follows:

| Year Ending | Governmental Activities | | | Business-type Activities | | |
|---|---|---|---|---|---|---|
| September 30 | Principal | Interest | Total | Principal | Interest | Total |
| 2018 | $ 24,787 | $ 4,652 | $ 29,439 | $ 484,729 | $ 8,734 | $ 493,463 |
| 2019 | 25,655 | 3,784 | 29,439 | -- | -- | -- |
| 2020 | 26,552 | 2,887 | 29,439 | -- | -- | -- |
| 2021 | 27,482 | 1,957 | 29,439 | -- | -- | -- |
| 2022 | 28,453 | 986 | 29,439 | -- | -- | -- |
| Total | $ 132,929 | $ 14,266 | $ 147,195 | $ 484,729 | $ 8,734 | $ 493,463 |

## F. Changes in General Long-Term Liabilities

Long-term liability activity for the year ended September 30, 2017, was as follows:

| | Beginning Balance | Additions | Reductions | Ending Balance | Due Within One Year |
|---|---|---|---|---|---|
| Governmental Activities | | | | | |
| Compensated Absences | $ 170,055 | $ 233,953 | $ (228,929) | $ 175,079 | $ -- |
| Notes Payable | 156,878 | -- | (23,949) | 132,929 | 24,787 |
| | $ 326,933 | $ 233,953 | $ (252,878) | $ 308,008 | $ 24,787 |
| Business-type Activities | | | | | |
| Compensated Absences | $ 7,195 | $ 9,798 | $ (7,785) | $ 9,208 | $ -- |
| Notes Payable | 953,697 | -- | (468,968) | 484,729 | 484,729 |
| Closure and Post-Closure Care Costs | 2,217,042 | -- | -- | 2,217,042 | 25,000 |
| | $ 3,177,934 | $ 9,798 | $ (476,753) | $ 2,710,979 | $ 509,729 |

For governmental activities, claims and judgments, compensated absences, and pension liabilities are generally liquidated by the General Fund.

## G. Pensions

*Valic Deferred Compensation Plan*

The Valic Deferred Compensation Plan, administered by the County Administrator and County Clerk, is a plan established under section 457 of the Internal Revenue Code to provide retirement benefits to full-time employees of

the County. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employee must agree to defer a minimum periodic amount as specified by the Plan Administrator in accordance with requirements established by County resolution, currently 1% of compensation or $20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2017 the County did not contribute to the plan and there were no employee deferrals.

*ACCG 457 Deferred Compensation Plan*

The ACCG 457 Deferred Compensation Plan, administered by Gebcorp, is a plan established under section 457 of the Internal Revenue Code to provide retirement benefits to the County's full-time employees. Employees are eligible to participate after three years of employment. At the time of entering into or amending a participation agreement, employees may elect to defer a minimum percentage of 1% or a flat dollar amount of $20. The County is permitted to make non-elective contributions at its sole discretion. The County's contribution rate for employees hired before March 5, 2001 is 12%. Effective March 5, 2001, all new employees with 3 years of continuous, full time employment shall become eligible to receive a County paid contribution of 3% of gross salary and a County matching contribution up to 3%. Effective July 17, 2012, the County elected not to make matching contributions. All contributions and other requirements were established by County resolution. For the year ended September 30, 2017 the County did not contribute to the plan and employee deferrals were $17,219.

## H. Restricted Assets

The balances of the restricted asset accounts of the governmental and enterprise funds were as follows:

| | Governmental Activities |
|---|---|
| USDA Loan Reserve | $ 6,624 |

## I. Landfill Closure and Post-Closure Care Cost

State and federal laws and regulations require that the County place a final cover on its landfill when closed and perform certain maintenance and monitoring functions at the landfill site for thirty years after closure. Although closure and post-closure care costs will be paid only near or after the date that the landfill stops accepting waste, the recognition of these landfill closure and post-closure care costs is based on the amount of the landfill used during the year. The reported liability for closure and post-closure care at September 30, 2017 is $2,217,042. Included in this amount is $1,094,092, which is based on 100% usage of filled sites. The remaining balance of $1,122,950 represents the cumulative amount reported to date based on the use of 39% of the estimated capacity of the Household landfill and none of the estimated capacity of the C&D landfill. The County will recognize the remaining estimated cost of closure and post-closure care of $3,480,654 as the remaining estimated capacity is filled. Financial assurance requirements are expected to be met by providing EPD with financial strength ratios, which exceed established requirements. These amounts are based on what it would cost to perform all closure and post-closure care. The estimated remaining life of the Household landfill is 30 years and the C&D landfill is 151 years. Actual costs may be higher due to inflation, deflation, changes in technology, or changes in regulations.

## J. Fund Balances

The classifications of fund balances reported in the governmental funds as of September 30, 2017 were as follows:

| | General | SPLOST 2010 | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|---|
| Restricted | | | | |
| Judicial | $ -- | $ -- | $ 4,132 | $ 4,132 |
| Public Safety | -- | -- | 209,162 | 209,162 |
| Capital Outlay | -- | 2,840,720 | -- | 2,840,720 |
| | -- | 2,840,720 | 213,294 | 3,054,014 |
| Assigned | | | | |
| Public Safety | -- | -- | 854,639 | 854,639 |
| Housing and Development | -- | -- | 656 | 656 |
| | -- | -- | 855,295 | 855,295 |
| Unassigned, Reported In | | | | |
| General Fund | 6,004,086 | -- | -- | 6,004,086 |
| | 6,004,086 | -- | -- | 6,004,086 |
| Total Fund Balances | $ 6,004,086 | $ 2,840,720 | $ 1,068,589 | $ 9,913,395 |

## K. Tax Abatements

County property tax revenues were reduced by $190,710 under agreements entered into by the Adel Industrial Development Authority.

## L. Risk Management

The County is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; and natural disasters. Settled claims from these risks have not exceeded insurance coverage for the past three years. To cover the risks, the County is a member of the Association County Commissioners of Georgia - Interlocal Risk Management Agency (ACCG-IRMA). The ACCG-IRMA operates under the authority of O.C.G.A. 36-85-1 et Seq. and administers group self-insurance funds, which receive contributions of its members in order to pool the risks of general liability, motor vehicle liability, and property damage. Through participation in the agency, members jointly purchase insurance with other counties participating in and belonging to the agency and are coinsured under master policies with the total premium apportioned among the participants. The County is jointly and severally liable for all legal obligations of the funds which arise out of an event which occurs while the County is a member of the fund. The County's deductible for coverage starts at $1,000 with various limits of liability up to $5,000,000 for liability, $36,211,094 for property, and $100,000,000 for boiler/machinery coverage.

For its workers compensation coverage, the County is a member of the Association County Commissioners of Georgia-Group Self-Insurance Workers' Compensation Fund (ACCG-GSIWCF). The ACCG-GSIWCF operates under the authority of O.C.G.A 34-9-150 et Seq. The County pays into the fund its share of the fund's projected obligation for workers' compensation liability, administrative expenses, and other costs incurred by the fund. The County's share is adjusted by the board of the fund according to the claims experience of each participating member in accordance with criteria set forth in the bylaws of the fund. The fund makes payments to the employees of the members for workers compensation benefits pursuant to and in accordance with the claims procedures set forth in title 34, chapter 9 of O.C.G.A. The County is jointly and severally liable for all legal obligations of the fund, including, but not limited to, any obligations of the fund to pay claims against the fund arising out of any occurrence, incident, or accident covered under title 34, chapter 9 of O.C.G.A.

### M. Commitments and Contingencies

The County is a defendant in various lawsuits. Although the outcome of these lawsuits is not presently determinable, it is the opinion of the County's counsel that resolution of these matters will not have a material adverse effect on the financial condition of the County.

Amounts received or receivable from grantor agencies, federal and state, are subject to audit and adjustment by those agencies. Any disallowed claims, including amounts already collected, may constitute a liability of the applicable funds. In the opinion of County management, such disallowances, if any, will not be significant to the County's financial statements.

The County entered into a contract with H&CS Services LLC dba Community Ambulance (Community), to provide emergency medical services to the citizens of Cook County commencing August 1, 2015. The contract was for five years with the initial term ending on July 31, 2020 and automatically renewing every 12 months for an additional 12 months unless acted on by either party. Under the terms of the contract, the County was not obligated for any fees associated with the services and Community was authorized to bill and collect all patient fees associated with patient care and transport. On March 9, 2017, the County entered into a new 12 month contract with Community which requires the County to pay Community $55,800 each month beginning June 1, 2017 and Community still retains all fees collected. The agreement automatically renews for an additional 12 months with an annual increase of 3% of the previous year's annual subsidy. Either party may terminate the agreement at any time by giving written notice at least 180 days prior to termination.

### N. Joint Ventures

Under Georgia law, the County, in conjunction with other cities and counties in the South Georgia area, is a member of the Southern Georgia Regional Commission and is required to pay annual dues thereto. During its year ended September 30, 2017, the County paid $10,709 in such dues. Membership in a regional commission is required by the Official Code of Georgia Annotated (OCGA) Section 50-8-34 which provides for the organizational structure of the regional commissions in Georgia. Regional commission board membership includes the chief elected official of each county and municipality of the area. OCGA 50-8-39.1 provides that member governments are liable for any debts or obligations of a regional commission. Separate financial statements may be obtained from:

Southern Georgia Regional Commission
327 West Savannah Avenue
Valdosta, Georgia 31601

# REQUIRED SUPPLEMENTARY INFORMATION

## COOK COUNTY, GEORGIA
### General Fund
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
### For the Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance With |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **REVENUES** | | | | |
| Taxes | $ 5,838,000 | $ 6,098,600 | $ 5,946,387 | $ (152,213) |
| Licenses and Permits | 67,350 | 75,150 | 84,954 | 9,804 |
| Intergovernmental | 290,000 | 365,857 | 768,487 | 402,630 |
| Charges for Services | 763,800 | 818,743 | 960,350 | 141,607 |
| Fines and Forfeitures | 1,890,000 | 1,862,500 | 2,228,158 | 365,658 |
| Interest Revenue | 4,000 | 4,000 | 6,759 | 2,759 |
| Contributions and Donations | 2,000 | 1,500 | 1,735 | 235 |
| Miscellaneous | 144,250 | 150,250 | 164,027 | 13,777 |
| Total Revenues | 8,999,400 | 9,376,600 | 10,160,857 | 784,257 |
| **EXPENDITURES** | | | | |
| Governing Body | 93,995 | 87,461 | 85,180 | 2,281 |
| Chief Executive | 778,135 | 667,812 | 730,196 | (62,384) |
| Elections | 153,460 | 147,510 | 135,557 | 11,953 |
| Tax Commissioner | 254,775 | 260,066 | 244,871 | 15,195 |
| Tax Assessor | 265,231 | 260,301 | 242,621 | 17,680 |
| Board of Tax Equalization | 7,180 | 5,870 | 5,629 | 241 |
| Government Buildings | 121,590 | 159,127 | 153,093 | 6,034 |
| General Administration Fees | 15,000 | 13,330 | 13,314 | 16 |
| Superior Court | 85,510 | 83,235 | 78,090 | 5,145 |
| Clerk of Superior Court | 277,525 | 282,185 | 272,915 | 9,270 |
| District Attorney | 49,850 | 125,105 | 131,077 | (5,972) |
| Magistrate Court | 278,035 | 299,078 | 291,758 | 7,320 |
| Probate Court | 334,695 | 387,540 | 373,264 | 14,276 |
| Juvenile Court | 33,945 | 26,555 | 26,171 | 384 |
| Public Defender | 176,150 | 162,435 | 138,901 | 23,534 |
| Sheriff | 1,798,478 | 1,815,993 | 1,745,999 | 69,994 |
| Jail | 1,779,283 | 1,771,233 | 1,633,592 | 137,641 |
| Traffic Control | 43,040 | 59,065 | 56,940 | 2,125 |
| Fire Departments | 55,000 | 37,168 | 35,172 | 1,996 |
| Chaserville VFD | 8,181 | 3,976 | 3,775 | 201 |
| Cecil VFD | 7,816 | 10,800 | 10,491 | 309 |
| Pine Valley VFD | 9,206 | 12,508 | 12,352 | 156 |
| Lenox VFD | 8,001 | 10,996 | 3,264 | 7,732 |
| Sparks VFD | 8,001 | 4,141 | 3,881 | 260 |
| Eastside VFD | 8,046 | 7,551 | 7,074 | 477 |
| Emergency Medical Services | 10,440 | 228,570 | 228,115 | 455 |
| Coroner/Medical Examiner | 28,225 | 29,965 | 28,579 | 1,386 |
| Emergency Management | 15,815 | 11,905 | 10,108 | 1,797 |
| Public Works Administration | 1,370,425 | 1,627,427 | 1,572,075 | 55,352 |
| Fuel Master Gas | 514,040 | 505,182 | 406,590 | 98,592 |
| Public Health Administration | 84,700 | 84,715 | 84,603 | 112 |
| Cook Service Center | 8,965 | 44,403 | 44,038 | 365 |
| Indigent Medical Care | 250,000 | -- | -- | -- |
| Cook Service Center | 5,300 | 2,750 | 2,077 | 673 |
| Welfare Administration | 10,200 | 7,600 | 8,669 | (1,069) |
| DFACS Buildings and Plant | 5,635 | 10,265 | 10,220 | 45 |
| Community Services | 77,485 | 90,518 | 86,581 | 3,937 |
| Transportation Services | 206,370 | 187,940 | 272,841 | (84,901) |
| Library | 84,300 | 148,830 | 148,477 | 353 |
| Agricultural Resources | 77,775 | 109,510 | 107,880 | 1,630 |
| AG Building Maintenance/Plant | 8,840 | 12,955 | 11,721 | 1,234 |
| Building/Zoning | 117,617 | 134,607 | 127,990 | 6,617 |
| Code Enforcement | 500 | -- | -- | -- |
| Airport | 26,040 | 23,817 | 22,535 | 1,282 |
| Total Expenditures | 9,552,800 | 9,962,000 | 9,608,276 | 353,724 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (553,400) | (585,400) | 552,581 | 1,137,981 |

## COOK COUNTY, GEORGIA
### General Fund
### Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual
### For the Year Ended September 30, 2017

| | Budgeted Amounts | | Actual | Variance With |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | 743,400 | 743,400 | 450,000 | (293,400) |
| Transfers Out | | | | |
| E-911 Special Revenue Fund | (125,000) | (150,000) | (150,000) | -- |
| Adel/Cook Recreation LOST | (75,000) | (18,000) | -- | 18,000 |
| Insurance Recoveries | 10,000 | 10,000 | 46,873 | 36,873 |
| Total Other Financing Sources (Uses) | 553,400 | 585,400 | 346,873 | (238,527) |
| Net Change in Fund Balances | -- | -- | 899,454 | 899,454 |
| Fund Balances - Beginning | 5,104,632 | 5,104,632 | 5,104,632 | -- |
| Fund Balances - Ending | $ 5,104,632 | $ 5,104,632 | $ 6,004,086 | $ 899,454 |

## A. Budgetary Information

The annual budget of the General Fund was adopted on a basis consistent with generally accepted accounting principles. The presentation of expenditure amounts reported in the General Fund *Schedule of Revenues, Expenditures and Changes in Fund Balances – Budget and Actual* differs from the *Statement of Revenues, Expenditures and Changes in Fund Balance – Governmental Funds* due to the functional classification of certain expenditures. The following schedule presents a reconciliation of those amounts.

| | Budget Schedule | Reconciliation | Governmental Fund Statement |
|---|---|---|---|
| EXPENDITURES | | | |
| Current | | | |
| General Government | | | |
| Governing Body | $ 85,180 | $ -- | $ 85,180 |
| Chief Executive | 730,196 | (73,487) | 656,709 |
| Elections | 135,557 | -- | 135,557 |
| Tax Commissioner | 244,871 | -- | 244,871 |
| Tax Assessor | 242,621 | -- | 242,621 |
| Board of Tax Equalization | 5,629 | -- | 5,629 |
| Government Buildings | 153,093 | -- | 153,093 |
| General Administration Fees | 13,314 | -- | 13,314 |
| | 1,610,461 | (73,487) | 1,536,974 |
| Judicial | 1,312,176 | -- | 1,312,176 |
| Public Safety | | | |
| Sheriff | 1,745,999 | -- | 1,745,999 |
| Jail | 1,633,592 | -- | 1,633,592 |
| Traffic Control | 56,940 | -- | 56,940 |
| Fire Departments | 35,172 | 11,398 | 46,570 |
| Chaserville VFD | 3,775 | (3,775) | -- |
| Cecil VFD | 10,491 | (10,491) | -- |
| Pine Valley VFD | 12,352 | (12,352) | -- |
| Lenox VFD | 3,264 | (3,264) | -- |
| Sparks VFD | 3,881 | (3,881) | -- |
| Eastside VFD | 7,074 | (7,074) | -- |
| Emergency Medical Services | 228,115 | -- | 228,115 |
| Coroner/Medical Examiner | 28,579 | -- | 28,579 |
| Emergency Management | 10,108 | -- | 10,108 |
| | 3,779,342 | (29,439) | 3,749,903 |
| Public Works | 1,978,665 | -- | 1,978,665 |
| Health and Welfare | 509,029 | -- | 509,029 |
| Culture and Recreation | 148,477 | -- | 148,477 |
| Housing and Development | | | |
| Agricultural Resources | 107,880 | -- | 107,880 |
| AG Building Maintenance/Plant | 11,721 | -- | 11,721 |
| Building/Zoning | 127,990 | -- | 127,990 |
| Airport | 22,535 | -- | 22,535 |
| Other Housing and Development | -- | 73,487 | 73,487 |
| | 270,126 | 73,487 | 343,613 |
| Debt Service | -- | 29,439 | 29,439 |
| Total Expenditures | 9,608,276 | -- | 9,608,276 |
| OTHER FINANCING USES | | | |
| Transfers Out | | | |
| E-911 Special Revenue Fund | 150,000 | -- | 150,000 |
| Total Other Financing Uses | 150,000 | -- | 150,000 |
| Total | $ 9,758,276 | $ -- | $ 9,758,276 |

# COMBINING AND INDIVIDUAL FUND STATEMENTS AND SCHEDULES

# Major Governmental Funds

## General Fund

The General Fund is the County's primary operating fund. It is used to account for and report all financial resources of the general government, except those required to be accounted for and reported in another fund.

## Capital Projects Funds

Capital projects funds are used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays, including the acquisition or construction of capital facilities and other capital assets. Capital projects funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments.

**SPLOST 2010 Fund** - This fund is used to account for the special one percent sales tax imposed for various capital outlay projects for the six year period October 1, 2011 - September 30, 2017.

**COOK COUNTY, GEORGIA**
**General Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 5,512,294 | $ 5,042,342 |
| Restricted Assets | | |
| Cash and Cash Equivalents | 6,624 | 3,680 |
| Receivables (Net of Allowance for Uncollectibles) | | |
| Taxes | 120,630 | 92,422 |
| Intergovernmental | 261,461 | 220,241 |
| Other | 57,018 | 17,880 |
| Due from Other Funds | | |
| E-911 Special Revenue Fund | 48,740 | 82 |
| SPLOST 2010 Capital Projects Fund | 438,989 | 104,784 |
| Solid Waste Enterprise Fund | 3,911 | 3,847 |
| Airport Authority Enterprise Fund | 133 | -- |
| Total Assets | $ 6,449,800 | $ 5,485,278 |
| **LIABILITIES** | | |
| Accounts Payable | $ 138,575 | $ 183,050 |
| Accrued Liabilities | 109,166 | 106,280 |
| Due to Other Funds | | |
| Adel/Cook Recreation LOST | 38,040 | 34,011 |
| Solid Waste Enterprise Fund | 48,924 | -- |
| Total Liabilities | 334,705 | 323,341 |
| **DEFERRED INFLOWS OF RESOURCES** | | |
| Unavailable Revenue | | |
| Property Taxes | 111,009 | 57,305 |
| Total Deferred Inflows of Resources | 111,009 | 57,305 |
| **FUND BALANCES** | | |
| Unassigned | 6,004,086 | 5,104,632 |
| Total Fund Balances | 6,004,086 | 5,104,632 |
| Total Liabilities, Deferred Inflows of Resources and Fund Balances | $ 6,449,800 | $ 5,485,278 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 5,946,387 | $ 5,831,213 |
| Licenses and Permits | 84,954 | 95,936 |
| Intergovernmental | 768,487 | 326,176 |
| Charges for Services | 960,350 | 868,427 |
| Fines and Forfeitures | 2,228,158 | 1,888,752 |
| Interest Revenue | 6,759 | 6,117 |
| Contributions and Donations | 1,735 | 136,066 |
| Miscellaneous | 164,027 | 182,202 |
| Total Revenues | 10,160,857 | 9,334,889 |
| **EXPENDITURES** | | |
| Current | | |
| General Government | 1,536,974 | 1,551,150 |
| Judicial | 1,312,176 | 1,154,436 |
| Public Safety | 3,749,903 | 3,379,191 |
| Public Works | 1,978,665 | 1,462,562 |
| Health and Welfare | 509,029 | 416,630 |
| Culture and Recreation | 148,477 | 85,035 |
| Housing and Development | 343,613 | 282,214 |
| Debt Service | 29,439 | 29,439 |
| Total Expenditures | 9,608,276 | 8,360,657 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 552,581 | 974,232 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| Jail Surcharge Special Revenue Fund | 400,000 | 350,000 |
| Law Library Special Revenue Fund | 50,000 | -- |
| Transfers Out | | |
| E-911 Special Revenue Fund | (150,000) | (150,000) |
| SPLOST 2010 Capital Projects Fund | -- | (64,167) |
| Proceeds of Capital Asset Dispositions | -- | 11,206 |
| Insurance Recoveries | 46,873 | 61,130 |
| Total Other Financing Sources (Uses) | 346,873 | 208,169 |
| Net Change in Fund Balances | 899,454 | 1,182,401 |
| Fund Balances - Beginning | 5,104,632 | 3,922,231 |
| Fund Balances - Ending | $ 6,004,086 | $ 5,104,632 |

**COOK COUNTY, GEORGIA**
**SPLOST 2010 Capital Projects Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 3,139,731 | $ 2,815,820 |
| Receivables | | |
| Intergovernmental | 179,203 | 160,221 |
| Total Assets | $ 3,318,934 | $ 2,976,041 |
| **LIABILITIES** | | |
| Accounts Payable | $ 3,550 | $ -- |
| Intergovernmental Payable | 35,675 | 31,896 |
| Due to Other Funds | | |
| General Fund | 438,989 | 104,784 |
| Total Liabilities | 478,214 | 136,680 |
| **FUND BALANCES** | | |
| Restricted | 2,840,720 | 2,839,361 |
| Total Fund Balances | 2,840,720 | 2,839,361 |
| Total Liabilities and Fund Balances | $ 3,318,934 | $ 2,976,041 |

## COOK COUNTY, GEORGIA
**SPLOST 2010 Capital Projects Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 2,051,176 | $ 1,888,923 |
| Intergovernmental | -- | 787,640 |
| Interest Revenue | 15,353 | 15,550 |
| Miscellaneous | 8,500 | 18,300 |
| Total Revenues | 2,075,029 | 2,710,413 |
| **EXPENDITURES** | | |
| Current | | |
| General Government | 6,750 | -- |
| Housing and Development | -- | 166,667 |
| Capital Outlay | 1,122,289 | 1,505,275 |
| Intergovernmental | 408,346 | 376,070 |
| Total Expenditures | 1,537,385 | 2,048,012 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 537,644 | 662,401 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| General Fund | -- | 64,167 |
| SPLOST 2005 Capital Projects Fund | -- | 72,827 |
| Transfers Out | | |
| Solid Waste Enterprise Fund | (536,285) | (496,367) |
| Airport Authority Enterprise Fund | -- | (75,791) |
| Total Other Financing Sources (Uses) | (536,285) | (435,164) |
| Net Change in Fund Balances | 1,359 | 227,237 |
| Fund Balances - Beginning | 2,839,361 | 2,612,124 |
| Fund Balances - Ending | $ 2,840,720 | $ 2,839,361 |

# Nonmajor Governmental Funds

## Special Revenue Funds

Special revenue funds are used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specified purposes other than debt service or capital projects.

**Jail Surcharge Fund** - This fund is used to account for a 10% addition to certain fines collected for the purpose of jail operations and improvements.

**Law Library Fund** - This fund is used to account for the County's law library.

**Sheriff's Drug Fund** - This fund is used to account for collection and disbursement of federally forfeited funds which are to be used solely for local drug enforcement.

**Drug Abuse Treatment & Education Fund** - This fund is used to account for the collection and disbursement of the add-on penalty on drug fines, which is used for drug abuse treatment and education programs relating to controlled substances.

**E-911 Fund** - This fund is used to account for the proceeds of the surcharge on county residents' telephone bills to fund the emergency services telephone system.

**Hotel/Motel Tax Fund** - This fund is used to account for the taxes on charges for rooms, lodging, or accommodations furnished by hotels, motels, inns, tourist camps, and cabins.

**Adel/Cook Recreation Lost Fund** - This fund is used to account for the portion of Local Option Sales Tax used for recreation purposes.

## COOK COUNTY, GEORGIA
### Combining Statement of Assets, Liabilities and Fund Balances
### Nonmajor Governmental Funds
### September 30, 2017

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Jail Surcharge | Law Library | Sheriff's Drug | Drug Abuse Treatment & Education |
| **ASSETS** | | | | |
| Cash and Cash Equivalents | $ 636,475 | $4,132 | $115,786 | $ 73,048 |
| Receivables | 29,133 | -- | -- | 197 |
| Due from Other Funds | -- | -- | -- | -- |
| Total Assets | $ 665,608 | $4,132 | $115,786 | $ 73,245 |
| **LIABILITIES** | | | | |
| Accounts Payable | $ -- | $ -- | $ -- | $ -- |
| Accrued Liabilities | -- | -- | -- | -- |
| Intergovernmental Payable | -- | -- | -- | -- |
| Due to Other Funds | -- | -- | -- | -- |
| Total Liabilities | -- | -- | -- | -- |
| **FUND BALANCES** | | | | |
| Restricted | -- | 4,132 | -- | -- |
| Assigned | 665,608 | -- | 115,786 | 73,245 |
| Total Fund Balances | 665,608 | 4,132 | 115,786 | 73,245 |
| Total Liabilities and Fund Balances | $ 665,608 | $4,132 | $115,786 | $ 73,245 |

| E-911 | Hotel/Motel Tax | Adel/Cook Recreation LOST | Total | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| $224,700 | $ 5 | $ 8,307 | $ 1,062,453 | $ 1,062,453 |
| 45,711 | 18,420 | -- | 93,461 | 93,461 |
| -- | -- | 38,040 | 38,040 | 38,040 |
| $270,411 | $ 18,425 | $ 46,347 | $ 1,193,954 | $ 1,193,954 |
| | | | | |
| $ 1,882 | $ -- | $ -- | $ 1,882 | $ 1,882 |
| 10,627 | -- | -- | 10,627 | 10,627 |
| -- | 17,769 | 46,347 | 64,116 | 64,116 |
| 48,740 | -- | -- | 48,740 | 48,740 |
| 61,249 | 17,769 | 46,347 | 125,365 | 125,365 |
| | | | | |
| 209,162 | -- | -- | 213,294 | 213,294 |
| -- | 656 | -- | 855,295 | 855,295 |
| 209,162 | 656 | -- | 1,068,589 | 1,068,589 |
| $270,411 | $ 18,425 | $ 46,347 | $ 1,193,954 | $ 1,193,954 |

## COOK COUNTY, GEORGIA
### Combining Statement of Revenues, Expenditures and Changes in Fund Balances
### Nonmajor Governmental Funds
### September 30, 2017

| | Special Revenue Funds | | | |
|---|---|---|---|---|
| | Jail Surcharge | Law Library | Sheriff's Drug | Drug Abuse Treatment & Education |
| **REVENUES** | | | | |
| Taxes | $ -- | $ -- | $ -- | $ -- |
| Intergovernmental | -- | -- | -- | -- |
| Charges for Services | -- | -- | -- | -- |
| Fines and Forfeitures | 359,774 | 61,535 | 80,918 | 60,337 |
| Interest Revenue | 838 | 11 | -- | 420 |
| Contributions and Donations | -- | -- | 35,000 | -- |
| Miscellaneous | -- | -- | -- | -- |
| Total Revenues | 360,612 | 61,546 | 115,918 | 60,757 |
| **EXPENDITURES** | | | | |
| Current | | | | |
| General Government | -- | -- | -- | -- |
| Judicial | -- | 3,414 | -- | 55,207 |
| Public Safety | -- | -- | 21,670 | 56 |
| Culture and Recreation | -- | -- | -- | -- |
| Housing and Development | -- | -- | -- | -- |
| Capital Outlay | 37,040 | 4,000 | -- | -- |
| Total Expenditures | 37,040 | 7,414 | 21,670 | 55,263 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 323,572 | 54,132 | 94,248 | 5,494 |
| **OTHER FINANCING SOURCES (USES)** | | | | |
| Transfers In | -- | -- | -- | -- |
| Transfers Out | (400,000) | (50,000) | -- | -- |
| Total Other Financing Sources (Uses) | (400,000) | (50,000) | -- | -- |
| Net Change in Fund Balances | (76,428) | 4,132 | 94,248 | 5,494 |
| Fund Balances - Beginning | 742,036 | -- | 21,538 | 67,751 |
| Fund Balances - Ending | $ 665,608 | $ 4,132 | $115,786 | $ 73,245 |

| E-911 | Hotel/Motel Tax | Adel/Cook Recreation LOST | Total | Total Nonmajor Governmental Funds |
|---|---|---|---|---|
| $ -- | $ 174,830 | $ 435,411 | $ 610,241 | $ 610,241 |
| 103,700 | -- | -- | 103,700 | 103,700 |
| 243,700 | -- | -- | 243,700 | 243,700 |
| -- | -- | -- | 562,564 | 562,564 |
| 344 | 79 | 370 | 2,062 | 2,062 |
| -- | -- | -- | 35,000 | 35,000 |
| 30 | -- | -- | 30 | 30 |
| 347,774 | 174,909 | 435,781 | 1,557,297 | 1,557,297 |
| | | | | |
| -- | 95 | -- | 95 | 95 |
| -- | -- | -- | 58,621 | 58,621 |
| 582,607 | -- | -- | 604,333 | 604,333 |
| -- | -- | 435,781 | 435,781 | 435,781 |
| -- | 174,170 | -- | 174,170 | 174,170 |
| -- | -- | -- | 41,040 | 41,040 |
| 582,607 | 174,265 | 435,781 | 1,314,040 | 1,314,040 |
| (234,833) | 644 | -- | 243,257 | 243,257 |
| 150,000 | -- | -- | 150,000 | 150,000 |
| -- | -- | -- | (450,000) | (450,000) |
| 150,000 | -- | -- | (300,000) | (300,000) |
| (84,833) | 644 | -- | (56,743) | (56,743) |
| 293,995 | 12 | -- | 1,125,332 | 1,125,332 |
| $209,162 | $ 656 | $ -- | $ 1,068,589 | $ 1,068,589 |

**COOK COUNTY, GEORGIA**
**Jail Surcharge Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 636,475 | $ 728,151 |
| Receivables | | |
| Intergovernmental | 29,133 | 13,885 |
| Total Assets | $ 665,608 | $ 742,036 |
| **FUND BALANCES** | | |
| Assigned | $ 665,608 | $ 742,036 |
| Total Fund Balances | $ 665,608 | $ 742,036 |

## COOK COUNTY, GEORGIA
**Jail Surcharge Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 359,774 | $ 307,252 |
| Interest Revenue | 838 | 893 |
| Total Revenues | 360,612 | 308,145 |
| **EXPENDITURES** | | |
| Capital Outlay | 37,040 | -- |
| Total Expenditures | 37,040 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 323,572 | 308,145 |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers Out | | |
| General Fund | (400,000) | (350,000) |
| Total Other Financing Sources (Uses) | (400,000) | (350,000) |
| Net Change in Fund Balances | (76,428) | (41,855) |
| Fund Balances - Beginning | 742,036 | 783,891 |
| Fund Balances - Ending | $ 665,608 | $ 742,036 |

## COOK COUNTY, GEORGIA
**Jail Surcharge Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 393,035 | $ 359,774 | $ (33,261) |
| Interest Revenue | 700 | 838 | 138 |
| Total Revenues | 393,735 | 360,612 | (33,123) |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 95,865 | -- | 95,865 |
| Capital Outlay | 8,800 | 37,040 | (28,240) |
| Total Expenditures | 104,665 | 37,040 | 67,625 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 289,070 | 323,572 | 34,502 |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers Out | | | |
| General Fund | (431,200) | (400,000) | 31,200 |
| Total Other Financing Sources (Uses) | (431,200) | (400,000) | 31,200 |
| Net Change in Fund Balances | (142,130) | (76,428) | 65,702 |
| Fund Balances - Beginning | 742,036 | 742,036 | -- |
| Fund Balances - Ending | $ 599,906 | $ 665,608 | $ 65,702 |

**COOK COUNTY, GEORGIA**
**Law Library Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 4,132 | $ -- |
| Total Assets | $ 4,132 | $ -- |
| **FUND BALANCES** | | |
| Restricted | 4,132 | -- |
| Total Fund Balances | $ 4,132 | $ -- |

## COOK COUNTY, GEORGIA
**Law Library Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 61,535 | $ -- |
| Interest Revenue | 11 | -- |
| Total Revenues | 61,546 | -- |
| **EXPENDITURES** | | |
| Current | | |
| Judicial | 3,414 | -- |
| Capital Outlay | 4,000 | -- |
| Total Expenditures | 7,414 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 54,132 | -- |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers Out | | |
| General Fund | (50,000) | -- |
| Total Other Financing Sources (Uses) | (50,000) | -- |
| Net Change in Fund Balances | 4,132 | -- |
| Fund Balances - Beginning | -- | -- |
| Fund Balances - Ending | $ 4,132 | $ -- |

**COOK COUNTY, GEORGIA**
**Law Library Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 61,535 | $ 61,535 | $ -- |
| Interest Revenue | 11 | 11 | -- |
| Total Revenues | 61,546 | 61,546 | -- |
| **EXPENDITURES** | | | |
| Current | | | |
| Judicial | 3,414 | 3,414 | -- |
| Capital Outlay | 4,000 | 4,000 | -- |
| Total Expenditures | 7,414 | 7,414 | -- |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 54,132 | 54,132 | -- |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers Out | | | |
| General Fund | (50,000) | (50,000) | -- |
| Total Other Financing Sources (Uses) | (50,000) | (50,000) | -- |
| Net Change in Fund Balances | 4,132 | 4,132 | -- |
| Fund Balances - Beginning | -- | -- | -- |
| Fund Balances - Ending | $ 4,132 | $ 4,132 | $ -- |

## COOK COUNTY, GEORGIA
**Sheriff's Drug Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 115,786 | $ 21,538 |
| Total Assets | $ 115,786 | $ 21,538 |
| **FUND BALANCES** | | |
| Assigned | $ 115,786 | $ 21,538 |
| Total Fund Balances | $ 115,786 | $ 21,538 |

**COOK COUNTY, GEORGIA**
**Sheriff's Drug Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 80,918 | $ 9,725 |
| Contributions and Donations | 35,000 | -- |
| Miscellaneous | -- | 5,000 |
| Total Revenues | 115,918 | 14,725 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 21,670 | 17,710 |
| Total Expenditures | 21,670 | 17,710 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 94,248 | (2,985) |
| Net Change in Fund Balances | 94,248 | (2,985) |
| Fund Balances - Beginning | 21,538 | 24,523 |
| Fund Balances - Ending | $ 115,786 | $ 21,538 |

**COOK COUNTY, GEORGIA**
**Sheriff's Drug Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ -- | $ 80,918 | $ 80,918 |
| Interest Revenue | 100 | -- | (100) |
| Contributions and Donations | -- | 35,000 | 35,000 |
| Total Revenues | 100 | 115,918 | 115,818 |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 16,100 | 21,670 | (5,570) |
| Total Expenditures | 16,100 | 21,670 | (5,570) |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (16,000) | 94,248 | 110,248 |
| Net Change in Fund Balances | (16,000) | 94,248 | 110,248 |
| Fund Balances - Beginning | 21,538 | 21,538 | -- |
| Fund Balances - Ending | $ 5,538 | $ 115,786 | $ 110,248 |

**COOK COUNTY, GEORGIA**
**Drug Abuse Treatment & Education Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 73,048 | $ 75,956 |
| Receivables | | |
| Intergovernmental | 197 | 793 |
| Total Assets | $ 73,245 | $ 76,749 |
| **LIABILITIES** | | |
| Accounts Payable | $ -- | $ 8,998 |
| Total Liabilities | -- | 8,998 |
| **FUND BALANCES** | | |
| Assigned | 73,245 | 67,751 |
| Total Fund Balances | 73,245 | 67,751 |
| Total Liabilities and Fund Balances | $ 73,245 | $ 76,749 |

**COOK COUNTY, GEORGIA**
**Drug Abuse Treatment & Education Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Fines and Forfeitures | $ 60,337 | $ 59,662 |
| Interest Revenue | 420 | 427 |
| Total Revenues | 60,757 | 60,089 |
| **EXPENDITURES** | | |
| Current | | |
| Judicial | 55,207 | 71,688 |
| Public Safety | 56 | -- |
| Total Expenditures | 55,263 | 71,688 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 5,494 | (11,599) |
| Net Change in Fund Balances | 5,494 | (11,599) |
| Fund Balances - Beginning | 67,751 | 79,350 |
| Fund Balances - Ending | $ 73,245 | $ 67,751 |

**COOK COUNTY, GEORGIA**
**Drug Abuse Treatment & Education Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Fines and Forfeitures | $ 67,500 | $ 60,337 | $ (7,163) |
| Interest Revenue | 425 | 420 | (5) |
| Total Revenues | 67,925 | 60,757 | (7,168) |
| **EXPENDITURES** | | | |
| Current | | | |
| Judicial | 67,865 | 55,207 | 12,658 |
| Public Safety | 60 | 56 | 4 |
| Total Expenditures | 67,925 | 55,263 | 12,662 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -- | 5,494 | 5,494 |
| Net Change in Fund Balances | -- | 5,494 | 5,494 |
| Fund Balances - Beginning | 67,751 | 67,751 | -- |
| Fund Balances - Ending | $ 67,751 | $ 73,245 | $ 5,494 |

**COOK COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 224,700 | $ 261,962 |
| Receivables | | |
| Accounts | 45,711 | 45,196 |
| Total Assets | $ 270,411 | $ 307,158 |
| **LIABILITIES** | | |
| Accounts Payable | $ 1,882 | $ 1,776 |
| Accrued Liabilities | 10,627 | 11,305 |
| Due to Other Funds | | |
| General Fund | 48,740 | 82 |
| Total Liabilities | 61,249 | 13,163 |
| **FUND BALANCES** | | |
| Restricted | 209,162 | 143,995 |
| Assigned | -- | 150,000 |
| Total Fund Balances | 209,162 | 293,995 |
| Total Liabilities and Fund Balances | $ 270,411 | $ 307,158 |

**COOK COUNTY, GEORGIA**
**E-911 Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Intergovernmental | $ 103,700 | $ 103,700 |
| Charges for Services | 243,700 | 239,070 |
| Interest Revenue | 344 | 321 |
| Miscellaneous | 30 | -- |
| Total Revenues | 347,774 | 343,091 |
| **EXPENDITURES** | | |
| Current | | |
| Public Safety | 582,607 | 533,055 |
| Total Expenditures | 582,607 | 533,055 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (234,833) | (189,964) |
| **OTHER FINANCING SOURCES (USES)** | | |
| Transfers In | | |
| General Fund | 150,000 | 150,000 |
| Total Other Financing Sources (Uses) | 150,000 | 150,000 |
| Net Change in Fund Balances | (84,833) | (39,964) |
| Fund Balances - Beginning | 293,995 | 333,959 |
| Fund Balances - Ending | $ 209,162 | $ 293,995 |

## COOK COUNTY, GEORGIA
**E-911 Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Intergovernmental | $ 250,000 | $ 103,700 | $ (146,300) |
| Charges for Services | 295,000 | 243,700 | (51,300) |
| Interest Revenue | -- | 344 | 344 |
| Miscellaneous | -- | 30 | 30 |
| Total Revenues | 545,000 | 347,774 | (197,226) |
| **EXPENDITURES** | | | |
| Current | | | |
| Public Safety | 612,800 | 582,607 | 30,193 |
| Total Expenditures | 612,800 | 582,607 | 30,193 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (67,800) | (234,833) | (167,033) |
| **OTHER FINANCING SOURCES (USES)** | | | |
| Transfers In | | | |
| General Fund | -- | 150,000 | 150,000 |
| Total Other Financing Sources (Uses) | -- | 150,000 | 150,000 |
| Net Change in Fund Balances | (67,800) | (84,833) | (17,033) |
| Fund Balances - Beginning | 293,995 | 293,995 | -- |
| Fund Balances - Ending | $ 226,195 | $ 209,162 | $ (17,033) |

**COOK COUNTY, GEORGIA**
**Hotel/Motel Tax Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 5 | $ 13,505 |
| Receivables | | |
| Accounts | 18,420 | 9,651 |
| Total Assets | $ 18,425 | $ 23,156 |
| **LIABILITIES** | | |
| Intergovernmental Payable | $ 17,769 | $ 23,144 |
| Total Liabilities | 17,769 | 23,144 |
| **FUND BALANCES** | | |
| Assigned | 656 | 12 |
| Total Fund Balances | 656 | 12 |
| Total Liabilities and Fund Balances | $ 18,425 | $ 23,156 |

**COOK COUNTY, GEORGIA**
**Hotel/Motel Tax Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 174,830 | $ 152,367 |
| Interest Revenue | 79 | 64 |
| Total Revenues | 174,909 | 152,431 |
| **EXPENDITURES** | | |
| Current | | |
| General Government | 95 | -- |
| Housing and Development | 174,170 | 161,932 |
| Total Expenditures | 174,265 | 161,932 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | 644 | (9,501) |
| Net Change in Fund Balances | 644 | (9,501) |
| Fund Balances - Beginning | 12 | 9,513 |
| Fund Balances - Ending | $ 656 | $ 12 |

**COOK COUNTY, GEORGIA**
**Hotel/Motel Tax Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 168,500 | $ 174,830 | $ 6,330 |
| Interest Revenue | -- | 79 | 79 |
| Total Revenues | 168,500 | 174,909 | 6,409 |
| **EXPENDITURES** | | | |
| Current | | | |
| General Government | 100 | 95 | 5 |
| Housing and Development | 181,900 | 174,170 | 7,730 |
| Total Expenditures | 182,000 | 174,265 | 7,735 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (13,500) | 644 | 14,144 |
| Net Change in Fund Balances | (13,500) | 644 | 14,144 |
| Fund Balances - Beginning | 12 | 12 | -- |
| Fund Balances - Ending | $ (13,488) | $ 656 | $ 14,144 |

**COOK COUNTY, GEORGIA**
**Adel/Cook Recreation LOST Special Revenue Fund**
**Statement of Assets, Liabilities and Fund Balances**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Cash and Cash Equivalents | $ 8,307 | $ 69,135 |
| Due from Other Funds | | |
| General Fund | 38,040 | 34,011 |
| Total Assets | $ 46,347 | $ 103,146 |
| **LIABILITIES** | | |
| Intergovernmental Payable | $ 46,347 | $ 103,146 |
| Total Liabilities | 46,347 | 103,146 |
| **FUND BALANCES** | | |
| Total Fund Balances | -- | -- |
| Total Liabilities and Fund Balances | $ 46,347 | $ 103,146 |

**COOK COUNTY, GEORGIA**
**Adel/Cook Recreation LOST Special Revenue Fund**
**Statement of Revenues, Expenditures and Changes in Fund Balances**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Taxes | $ 435,411 | $ 400,969 |
| Interest Revenue | 370 | 188 |
| Total Revenues | 435,781 | 401,157 |
| **EXPENDITURES** | | |
| Current | | |
| Culture and Recreation | 435,781 | 294,862 |
| Total Expenditures | 435,781 | 294,862 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | -- | 106,295 |
| Net Change in Fund Balances | -- | 106,295 |
| Fund Balances - Beginning | -- | (106,295) |
| Fund Balances - Ending | $ -- | $ -- |

**COOK COUNTY, GEORGIA**
**Adel/Cook Recreation LOST Special Revenue Fund**
**Schedule of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual**
**For the Year Ended September 30, 2017**

| | Budget | Actual | Variance |
|---|---|---|---|
| **REVENUES** | | | |
| Taxes | $ 435,000 | $ 435,411 | $ 411 |
| Interest Revenue | -- | 370 | 370 |
| Total Revenues | 435,000 | 435,781 | 781 |
| **EXPENDITURES** | | | |
| Current | | | |
| Culture and Recreation | 495,000 | 435,781 | 59,219 |
| Total Expenditures | 495,000 | 435,781 | 59,219 |
| Excess (Deficiency) of Revenues Over (Under) Expenditures | (60,000) | -- | 60,000 |
| Net Change in Fund Balances | (60,000) | -- | 60,000 |
| Fund Balances - Beginning | -- | -- | -- |
| Fund Balances - Ending | $ (60,000) | $ -- | $ 60,000 |

# Major Proprietary Funds

## Major Enterprise Fund

Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises - where the intent of the County Commission is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges; or where the County Commission has decided that periodic determination of net income is appropriate for accountability purposes.

**Solid Waste Fund** - This fund is used to account for the activities of the County's landfill operations.

**Airport Authority Fund** - This fund is used to account for the operation of the Airport. The Cook County Airport Authority owns and operates the airport for the County and the City of Adel jointly.

**COOK COUNTY, GEORGIA**
**Solid Waste Enterprise Fund**
**Statement of Net Position**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash and Cash Equivalents | $ 1,013,942 | $ 1,000,188 |
| Receivables | | |
| Interest | 419 | 262 |
| Accounts | 50,292 | 72,511 |
| Due from Other Funds | | |
| General Fund | 48,924 | -- |
| Prepaid Items | 10,265 | 9,426 |
| Total Current Assets | 1,123,842 | 1,082,387 |
| Noncurrent Assets | | |
| Capital Assets Not Being Depreciated | | |
| Land | 1,678,578 | 1,678,578 |
| Construction in Progress | 223,058 | -- |
| Capital Assets Net of Accumulated Depreciation | | |
| Buildings and System | 50,828 | 50,828 |
| Improvements Other Than Buildings | 7,502,482 | 7,502,482 |
| Machinery and Equipment | 1,199,531 | 1,169,410 |
| Accumulated Depreciation | (4,870,862) | (4,685,974) |
| Total Capital Assets Net of Accumulated Depreciation | 5,783,615 | 5,715,324 |
| Total Noncurrent Assets | 5,783,615 | 5,715,324 |
| Total Assets | 6,907,457 | 6,797,711 |
| **LIABILITIES** | | |
| Current Liabilities | | |
| Accounts Payable | 28,518 | 3,367 |
| Accrued Liabilities | 8,519 | 8,498 |
| Due to Other Funds | | |
| General Fund | 3,911 | 3,847 |
| Notes Payable | 484,729 | 468,968 |
| Closure and Post-Closure Care Costs | 25,000 | 25,000 |
| Total Current Liabilities | 550,677 | 509,680 |
| Noncurrent Liabilities | | |
| Compensated Absences | 9,208 | 7,195 |
| Notes Payable | -- | 484,729 |
| Closure and Post-Closure Care Costs | 2,192,042 | 2,192,042 |
| Total Noncurrent Liabilities | 2,201,250 | 2,683,966 |
| Total Liabilities | 2,751,927 | 3,193,646 |
| **NET POSITION** | | |
| Net Investment in Capital Assets | 5,298,886 | 4,761,627 |
| Unrestricted | (1,143,356) | (1,157,562) |
| Total Net Position | $ 4,155,530 | $ 3,604,065 |

## COOK COUNTY, GEORGIA
**Solid Waste Enterprise Fund**
**Statement of Revenues, Expenses and Changes in Net Position**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **OPERATING REVENUES** | | |
| Charges for Services | $ 516,086 | $ 508,511 |
| Other | 58,155 | 17,500 |
| Total Operating Revenues | 574,241 | 526,011 |
| **OPERATING EXPENSES** | | |
| Personal Services and Employee Benefits | 298,357 | 295,106 |
| Purchased/Contracted Services | 229,420 | 182,953 |
| Supplies | 71,733 | 69,304 |
| Depreciation | 200,335 | 193,921 |
| Total Operating Expenses | 799,845 | 741,284 |
| Operating Income (Loss) | (225,604) | (215,273) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Taxes | 268,132 | 240,243 |
| Interest Revenue | 2,296 | 1,838 |
| Interest | (24,495) | (39,743) |
| Gain/Loss on Disposition of Capital Assets | -- | 22,583 |
| Total Nonoperating Revenues (Expenses) | 245,933 | 224,921 |
| Income (Loss) Before Contributions and Transfers | 20,329 | 9,648 |
| Transfers In | | |
| SPLOST 2010 Capital Projects Fund | 536,285 | 496,367 |
| Transfers Out | | |
| General Fund | (5,149) | -- |
| Changes in Net Position | 551,465 | 506,015 |
| Net Position - Beginning | 3,604,065 | 3,098,050 |
| Net Position - Ending | $ 4,155,530 | $ 3,604,065 |

## COOK COUNTY, GEORGIA
**Solid Waste Enterprise Fund**
**Statement of Cash Flows**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers and Users | $ 596,460 | $ 488,921 |
| Payments to Suppliers | (276,841) | (254,410) |
| Payments to Employees | (296,323) | (289,847) |
| Net Cash Provided (Used) by Operating Activities | 23,296 | (55,336) |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Taxes | 268,132 | 240,243 |
| Due from Other Funds | (48,924) | -- |
| Due to Other Funds | 64 | (24,597) |
| Net Cash Provided (Used) by Noncapital Financing Activities | 219,272 | 215,646 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Transfers from Other Funds | | |
| SPLOST 2010 Capital Projects Fund | 536,285 | 496,367 |
| Acquisition and Construction of Capital Assets | (273,775) | (267,700) |
| Principal Paid on Capital Debt | (468,968) | (453,720) |
| Interest Paid on Capital Debt | (24,495) | (39,743) |
| Proceeds from Sales of Capital Assets | -- | 61,525 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | (230,953) | (203,271) |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 2,139 | 1,878 |
| Net Cash Provided (Used) by Investing Activities | 2,139 | 1,878 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 13,754 | (41,083) |
| Cash and Cash Equivalents - Beginning of Year | 1,000,188 | 1,041,271 |
| Cash and Cash Equivalents - End of Year | $ 1,013,942 | $ 1,000,188 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (225,604) | $ (215,273) |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities | | |
| Depreciation Expense | 200,335 | 193,921 |
| (Increase) Decrease in Accounts Receivable | 22,219 | (37,090) |
| (Increase) Decrease in Due from Other Funds | -- | 3,120 |
| (Increase) Decrease in Prepaid Items | (839) | 1,928 |
| Increase (Decrease) in Accounts Payable | 25,151 | (4,081) |
| Increase (Decrease) in Accrued Liabilities | 21 | 2,090 |
| Increase (Decrease) in Compensated Absences Payable | 2,013 | 49 |
| Net Cash Provided (Used) by Operating Activities | $ 23,296 | $ (55,336) |
| **Total Noncash Investing, Capital and Financing Activities** | | |
| Transfer of Capital Assets to Governmental Funds | 5,149 | -- |

**COOK COUNTY, GEORGIA**
**Airport Authority Enterprise Fund**
**Statement of Net Position**
**September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **ASSETS** | | |
| Current Assets | | |
| Cash and Cash Equivalents | $ 189,450 | $ 166,014 |
| Prepaid Items | 59 | 19 |
| Total Current Assets | 189,509 | 166,033 |
| Noncurrent Assets | | |
| Capital Assets Net of Accumulated Depreciation | | |
| Buildings and System | 2,110,729 | 2,110,729 |
| Improvements Other Than Buildings | 7,309,410 | 7,309,410 |
| Machinery and Equipment | 127,372 | 127,372 |
| Accumulated Depreciation | (2,884,561) | (2,453,767) |
| Total Capital Assets Net of Accumulated Depreciation | 6,662,950 | 7,093,744 |
| Total Noncurrent Assets | 6,662,950 | 7,093,744 |
| Total Assets | 6,852,459 | 7,259,777 |
| **LIABILITIES** | | |
| Current Liabilities | | |
| Accrued Liabilities | -- | 347 |
| Due to Other Funds | | |
| General Fund | 133 | -- |
| Total Current Liabilities | 133 | 347 |
| Total Liabilities | 133 | 347 |
| **NET POSITION** | | |
| Net Investment in Capital Assets | 6,662,950 | 7,093,744 |
| Unrestricted | 189,376 | 165,686 |
| Total Net Position | $ 6,852,326 | $ 7,259,430 |

## COOK COUNTY, GEORGIA
**Airport Authority Enterprise Fund**
**Statement of Revenues, Expenses and Changes in Net Position**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **OPERATING REVENUES** | | |
| Charges for Services | $ 135,069 | $ 94,076 |
| Total Operating Revenues | 135,069 | 94,076 |
| **OPERATING EXPENSES** | | |
| Personal Services and Employee Benefits | 1,843 | 7,942 |
| Purchased/Contracted Services | 26,667 | 2,805 |
| Supplies | 87,792 | 32,989 |
| Depreciation | 430,794 | 430,794 |
| Total Operating Expenses | 547,096 | 474,530 |
| Operating Income (Loss) | (412,027) | (380,454) |
| **NONOPERATING REVENUES (EXPENSES)** | | |
| Intergovernmental | 4,000 | 298,259 |
| Interest Revenue | 923 | 688 |
| Miscellaneous | -- | 2,002 |
| Interest | -- | (8,725) |
| Total Nonoperating Revenues (Expenses) | 4,923 | 292,224 |
| Income (Loss) Before Contributions and Transfers | (407,104) | (88,230) |
| Transfers In | | |
| SPLOST 2010 Capital Projects Fund | -- | 75,791 |
| Changes in Net Position | (407,104) | (12,439) |
| Net Position - Beginning | 7,259,430 | 7,271,869 |
| Net Position - Ending | $ 6,852,326 | $ 7,259,430 |

## COOK COUNTY, GEORGIA
**Airport Authority Enterprise Fund**
**Statement of Cash Flows**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **CASH FLOWS FROM OPERATING ACTIVITIES** | | |
| Receipts from Customers and Users | $ 135,069 | $ 94,076 |
| Payments to Suppliers | (114,499) | (35,813) |
| Payments to Employees | (2,190) | (7,874) |
| Net Cash Provided (Used) by Operating Activities | 18,380 | 50,389 |
| **CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES** | | |
| Intergovernmental | 4,000 | -- |
| Due to Other Funds | 133 | -- |
| Miscellaneous Receipts | -- | 2,002 |
| Net Cash Provided (Used) by Noncapital Financing Activities | 4,133 | 2,002 |
| **CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES** | | |
| Transfers from Other Funds | | |
| SPLOST 2010 Capital Projects Fund | -- | 75,791 |
| Principal Paid on Capital Debt | -- | (503,614) |
| Interest Paid on Capital Debt | -- | (12,057) |
| Grants | -- | 448,259 |
| Net Cash Provided (Used) by Capital and Related Financing Activities | -- | 8,379 |
| **CASH FLOWS FROM INVESTING ACTIVITIES** | | |
| Interest Received | 923 | 688 |
| Net Cash Provided (Used) by Investing Activities | 923 | 688 |
| Net Increase (Decrease) in Cash and Cash Equivalents | 23,436 | 61,458 |
| Cash and Cash Equivalents - Beginning of Year | 166,014 | 104,556 |
| Cash and Cash Equivalents - End of Year | $ 189,450 | $ 166,014 |
| **RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES** | | |
| Operating Income (Loss) | $ (412,027) | $ (380,454) |
| Adjustments to Reconcile Operating Income to Net Cash Provided (Used) by Operating Activities | | |
| Depreciation Expense | 430,794 | 430,794 |
| (Increase) Decrease in Prepaid Items | (40) | (19) |
| Increase (Decrease) in Accrued Liabilities | (347) | 68 |
| Net Cash Provided (Used) by Operating Activities | $ 18,380 | $ 50,389 |

# Fiduciary Funds

## Agency Funds

Agency funds are used to account for assets held by the government as an agent for individuals, private organizations, other governments and/or other funds.

**Clerk Of Court Fund** – This fund is used to account for the collection of various fees and other amounts which are disbursed to other parties.

**Probate Court Fund** – This fund is used to account for the collection of various fees to be disbursed to other parties.

**Sheriff Fund** – This fund is used to account for the collection of various fees to be disbursed to other parties.

**Tax Commissioner Fund** – This fund is used to account for the collection of property taxes, motor vehicle tax and title fees, fees for recording of intangibles, etc. which are disbursed to various taxing authorities.

**Magistrate Court Fund** – This fund is used to account for the collection of various warrants to be disbursed to other parties.

**COOK COUNTY, GEORGIA**
**Combining Statement of Fiduciary Assets and Liabilities**
**Fiduciary Funds**
**September 30, 2017**

| | Agency Funds | | | | | |
|---|---|---|---|---|---|---|
| | Clerk of Superior Court | Probate Court | Sheriff | Tax Commissioner | Magistrate Court | Total |
| **ASSETS** | | | | | | |
| Cash | $ 62,329 | $ 186,363 | $ 83,794 | $ 90,609 | $ 11,937 | $ 435,032 |
| Total Assets | $ 62,329 | $ 186,363 | $ 83,794 | $ 90,609 | $ 11,937 | $ 435,032 |
| **LIABILITIES** | | | | | | |
| Due to Others | $ 62,329 | $ 186,363 | $ 83,794 | $ 90,609 | $ 11,937 | $ 435,032 |
| Total Liabilities | $ 62,329 | $ 186,363 | $ 83,794 | $ 90,609 | $ 11,937 | $ 435,032 |

# SUPPLEMENTAL SCHEDULES

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Revenues**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **REVENUES** | | |
| Taxes | | |
| Real Property | $ 3,632,230 | $ 3,621,751 |
| Personal Property | 683,979 | 659,927 |
| Real Estate Transfer (Intangible) | 50,687 | 54,115 |
| Franchise | 2,084 | 2,131 |
| General Sales and Use | 1,177,222 | 1,084,102 |
| Selective Sales and Use | 92,264 | 44,345 |
| Business | | |
| Insurance Premium | 216,320 | 215,000 |
| Financial Institution | 27,448 | 23,236 |
| Penalties and Interest on Delinquent Taxes | 64,153 | 126,606 |
| | 5,946,387 | 5,831,213 |
| Licenses and Permits | | |
| Business | 8,515 | 8,615 |
| Non-Business | 3,248 | 10,858 |
| Regulatory | 73,191 | 76,463 |
| | 84,954 | 95,936 |
| Intergovernmental | 768,487 | 326,176 |
| Charges for Services | | |
| General Government | 644,189 | 592,362 |
| Public Safety | | |
| Special Police Services | 149,717 | 144,700 |
| Detention and Correction Services | 125,470 | 93,030 |
| Street and Public Improvements | 34,068 | 26,350 |
| Other Charges for Services | 6,906 | 11,985 |
| | 960,350 | 868,427 |
| Fines and Forfeitures | 2,228,158 | 1,888,752 |
| Interest Revenue | 6,759 | 6,117 |
| Contributions and Donations | 1,735 | 136,066 |
| Miscellaneous | 164,027 | 182,202 |
| Total Revenues | $ 10,160,857 | $ 9,334,889 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| **EXPENDITURES** | | |
| Current | | |
| General Government | | |
| Governing Body | | |
| Personal Services and Employee Benefits | $ 61,226 | $ 60,079 |
| Purchased/Contracted Services | 23,954 | 19,818 |
| Total Governing Body | 85,180 | 79,897 |
| Chief Executive | | |
| Personal Services and Employee Benefits | 388,112 | 306,115 |
| Purchased/Contracted Services | 148,775 | 131,736 |
| Supplies | 18,572 | 26,354 |
| Capital Outlay | -- | 25,993 |
| Other Costs | 101,250 | 750 |
| Total Chief Executive | 656,709 | 490,948 |
| Elections | | |
| Personal Services and Employee Benefits | 90,244 | 71,859 |
| Purchased/Contracted Services | 41,146 | 43,449 |
| Supplies | 4,167 | 4,642 |
| Total Elections | 135,557 | 119,950 |
| Tax Commissioner | | |
| Personal Services and Employee Benefits | 183,596 | 184,980 |
| Purchased/Contracted Services | 56,512 | 57,055 |
| Supplies | 4,763 | 9,679 |
| Capital Outlay | -- | 725 |
| Total Tax Commissioner | 244,871 | 252,439 |
| Tax Assessor | | |
| Personal Services and Employee Benefits | 197,842 | 170,398 |
| Purchased/Contracted Services | 41,618 | 52,230 |
| Supplies | 3,161 | 4,103 |
| Total Tax Assessor | 242,621 | 226,731 |
| Board of Tax Equalization | | |
| Personal Services and Employee Benefits | 3,186 | 2,529 |
| Purchased/Contracted Services | 2,443 | 3,723 |
| Total Board of Tax Equalization | 5,629 | 6,252 |
| Government Buildings | | |
| Personal Services and Employee Benefits | 35,068 | 31,697 |
| Purchased/Contracted Services | 65,611 | 64,229 |
| Supplies | 52,414 | 55,622 |
| Capital Outlay | -- | 210,087 |
| Total Government Buildings | 153,093 | 361,635 |
| General Administration Fees | | |
| Purchased/Contracted Services | 13,314 | 13,298 |
| Total General Administration Fees | 13,314 | 13,298 |
| Total General Government | 1,536,974 | 1,551,150 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| Judicial | | |
| Superior Court | | |
| Personal Services and Employee Benefits | 386 | 107 |
| Purchased/Contracted Services | 77,317 | 56,210 |
| Supplies | 387 | 40 |
| Capital Outlay | -- | 90 |
| Total Superior Court | 78,090 | 56,447 |
| Clerk of Superior Court | | |
| Personal Services and Employee Benefits | 232,783 | 203,683 |
| Purchased/Contracted Services | 35,190 | 40,530 |
| Supplies | 4,942 | 4,690 |
| Total Clerk of Superior Court | 272,915 | 248,903 |
| District Attorney | | |
| Purchased/Contracted Services | 39,848 | 41,926 |
| Supplies | 5,977 | 5,381 |
| Capital Outlay | -- | 967 |
| Other Costs | 85,252 | 94,267 |
| Total District Attorney | 131,077 | 142,541 |
| Magistrate Court | | |
| Personal Services and Employee Benefits | 267,537 | 191,511 |
| Purchased/Contracted Services | 19,511 | 16,464 |
| Supplies | 4,710 | 3,980 |
| Capital Outlay | -- | 1,879 |
| Total Magistrate Court | 291,758 | 213,834 |
| Probate Court | | |
| Personal Services and Employee Benefits | 243,199 | 182,830 |
| Purchased/Contracted Services | 105,455 | 114,870 |
| Supplies | 24,610 | 14,257 |
| Capital Outlay | -- | 308 |
| Total Probate Court | 373,264 | 312,265 |
| Juvenile Court | | |
| Purchased/Contracted Services | 14,973 | 17,562 |
| Other Costs | 11,198 | 9,913 |
| Total Juvenile Court | 26,171 | 27,475 |
| Public Defender | | |
| Purchased/Contracted Services | 126,462 | 139,024 |
| Supplies | 12,439 | 13,947 |
| Total Public Defender | 138,901 | 152,971 |
| Total Judicial | 1,312,176 | 1,154,436 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| Public Safety | | |
| Sheriff | | |
| Personal Services and Employee Benefits | 1,256,554 | 1,117,572 |
| Purchased/Contracted Services | 251,078 | 162,212 |
| Supplies | 164,401 | 122,932 |
| Capital Outlay | 73,966 | 68,345 |
| Total Sheriff | 1,745,999 | 1,471,061 |
| Jail | | |
| Personal Services and Employee Benefits | 1,006,311 | 900,884 |
| Purchased/Contracted Services | 301,658 | 281,605 |
| Supplies | 318,193 | 302,686 |
| Capital Outlay | 7,430 | 8,972 |
| Total Jail | 1,633,592 | 1,494,147 |
| Traffic Control | | |
| Personal Services and Employee Benefits | 56,940 | 40,709 |
| Total Traffic Control | 56,940 | 40,709 |
| Fire Departments | | |
| Personal Services and Employee Benefits | 4,979 | 12,632 |
| Purchased/Contracted Services | 22,666 | 23,308 |
| Supplies | 18,925 | 99,161 |
| Capital Outlay | -- | 195,638 |
| Total Fire Departments | 46,570 | 330,739 |
| Emergency Medical Services | | |
| Purchased/Contracted Services | 228,115 | 4,341 |
| Total Emergency Medical Services | 228,115 | 4,341 |
| Coroner/Medical Examiner | | |
| Personal Services and Employee Benefits | 19,525 | 19,248 |
| Purchased/Contracted Services | 9,054 | 9,876 |
| Supplies | -- | 327 |
| Total Coroner/Medical Examiner | 28,579 | 29,451 |
| Emergency Management | | |
| Personal Services and Employee Benefits | 8,730 | 7,918 |
| Purchased/Contracted Services | 1,209 | 759 |
| Supplies | 169 | 66 |
| Total Emergency Management | 10,108 | 8,743 |
| Total Public Safety | 3,749,903 | 3,379,191 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| Public Works | | |
| Public Works Administration | | |
| Personal Services and Employee Benefits | 797,487 | 650,687 |
| Purchased/Contracted Services | 320,585 | 165,463 |
| Supplies | 281,606 | 200,498 |
| Capital Outlay | 172,397 | 91,800 |
| Total Public Works Administration | 1,572,075 | 1,108,448 |
| Fuel Master Gas | | |
| Purchased/Contracted Services | 19,726 | 12,692 |
| Supplies | 386,864 | 341,422 |
| Total Fuel Master Gas | 406,590 | 354,114 |
| Total Public Works | 1,978,665 | 1,462,562 |
| Health and Welfare | | |
| Public Health Administration | | |
| Purchased/Contracted Services | 1,403 | 1,394 |
| Other Costs | 83,200 | 83,200 |
| Total Public Health Administration | 84,603 | 84,594 |
| Cook Service Center | | |
| Purchased/Contracted Services | 3,664 | 4,951 |
| Supplies | 7,374 | 7,094 |
| Capital Outlay | 33,000 | -- |
| Total Cook Service Center | 44,038 | 12,045 |
| Cook Service Center | | |
| Purchased/Contracted Services | 2,077 | 4,144 |
| Supplies | -- | 1,700 |
| Total Cook Service Center | 2,077 | 5,844 |
| Welfare Administration | | |
| Purchased/Contracted Services | 86 | 85 |
| Other Costs | 8,583 | 5,334 |
| Total Welfare Administration | 8,669 | 5,419 |
| DFACS Buildings and Plant | | |
| Purchased/Contracted Services | 5,965 | 6,606 |
| Supplies | 4,255 | -- |
| Total DFACS Buildings and Plant | 10,220 | 6,606 |
| Community Services | | |
| Personal Services and Employee Benefits | 45,142 | 42,537 |
| Purchased/Contracted Services | 23,814 | 19,855 |
| Supplies | 13,125 | 12,365 |
| Capital Outlay | 4,500 | -- |
| Total Community Services | 86,581 | 74,757 |

**COOK COUNTY, GEORGIA**
**General Fund**
**Schedule of Expenditures**
**For the Years Ended September 30, 2017 and 2016**

| | 2017 | 2016 |
|---|---|---|
| Transportation Services | | |
| Purchased/Contracted Services | 19,483 | 6,585 |
| Supplies | 2,805 | 2,875 |
| Capital Outlay | 134,010 | 13,501 |
| Other Costs | 116,543 | 204,404 |
| Total Transportation Services | 272,841 | 227,365 |
| Total Health and Welfare | 509,029 | 416,630 |
| Culture and Recreation | | |
| Library | | |
| Purchased/Contracted Services | 7,424 | 4,535 |
| Other Costs | 141,053 | 80,500 |
| Total Library | 148,477 | 85,035 |
| Total Culture and Recreation | 148,477 | 85,035 |
| Housing and Development | | |
| Agricultural Resources | | |
| Personal Services and Employee Benefits | 54,684 | 52,946 |
| Purchased/Contracted Services | 12,815 | 12,332 |
| Supplies | 11,428 | 6,967 |
| Capital Outlay | 28,953 | 500 |
| Total Agricultural Resources | 107,880 | 72,745 |
| AG Building Maintenance/Plant | | |
| Purchased/Contracted Services | 5,815 | 3,957 |
| Supplies | 5,906 | 4,137 |
| Total AG Building Maintenance/Plant | 11,721 | 8,094 |
| Building/Zoning | | |
| Personal Services and Employee Benefits | 100,649 | 89,096 |
| Purchased/Contracted Services | 21,522 | 11,590 |
| Supplies | 5,819 | 5,376 |
| Total Building/Zoning | 127,990 | 106,062 |
| Airport | | |
| Purchased/Contracted Services | 17,426 | 16,024 |
| Supplies | 5,109 | 5,802 |
| Total Airport | 22,535 | 21,826 |
| Other Housing and Development | | |
| Other Costs | 73,487 | 73,487 |
| Total Other Housing and Development | 73,487 | 73,487 |
| Total Housing and Development | 343,613 | 282,214 |
| Debt Service | 29,439 | 29,439 |
| Total Expenditures | $ 9,608,276 | $ 8,360,657 |

**COOK COUNTY, GEORGIA**
**Schedule of Hotel/Motel Taxes Expended**
**For the Year Ended September 30, 2017**

| | |
|---|---|
| Total Expenditures | |
| Tourism, Promotions, Conventions, Trade Shows, and Facility Support | $ 174,265 |
| | 174,265 |
| Taxes Collected | |
| Tax Collections @ 3% | 104,898 |
| Tax Collections Greater Than 3% | 69,932 |
| | 174,830 |
| Percentage of Current Year Taxes Expended | 100% |

**COOK COUNTY, GEORGIA**
**Schedule of Nutrition Program for the Elderly**
**For the Year Ended September 30, 2017**

| | Older Americans Act | | Community Based | |
|---|---|---|---|---|
| 7/1/2016 - 6/30/2017 Contract AAA-2017-24 | Title III-C-1 Meals - Site Operations | Title III-C-2 Meals - Delivery | Home Delivered Meals | Total |
| October-2016 | $ 5,761 | $ 1,790 | $ -- | $ 7,551 |
| November-2016 | 6,172 | 1,777 | -- | 7,949 |
| December-2016 | 2,750 | 483 | -- | 3,233 |
| January-2017 | -- | -- | 1,845 | 1,845 |
| February-2017 | -- | -- | 1,928 | 1,928 |
| March-2017 | -- | -- | 2,244 | 2,244 |
| April-2017 | -- | -- | 2,145 | 2,145 |
| May-2017 | -- | -- | 1,505 | 1,505 |
| June-2017 | -- | -- | -- | -- |
| | 14,683 | 4,050 | 9,667 | 28,400 |
| 7/1/2017 - 6/30/2018 Contract AAA-2018-24 | | | | |
| July-2017 | 1,631 | 966 | -- | 2,597 |
| August-2017 | 1,631 | 966 | -- | 2,597 |
| September-2017 | 1,631 | 966 | -- | 2,597 |
| | 4,893 | 2,898 | -- | 7,791 |
| Total | $ 19,576 | $ 6,948 | $ 9,667 | $ 36,191 |

## COOK COUNTY, GEORGIA
### Schedule of Projects Constructed with Special Sales Tax Proceeds
### For the Year Ended September 30, 2017

| Project | Original Estimated Cost | Revised Estimated Cost | Expenditures | | | Estimated Percentage of Completion |
|---|---|---|---|---|---|---|
| | | | Prior Years | Current Year | Total | |
| SPLOST 2010 - 10/1/2011 - 9/30/2017 | | | | | | |
| County Projects | | | | | | |
| Solid Waste | $ 2,850,000 | $ 2,850,000 | $ 2,238,975 | $ 536,285 | $ 2,775,260 | 97% |
| E-911 Equipment | 300,000 | 300,000 | 19,186 | 28,897 | 48,083 | 16% |
| Recreation Facilities | 2,500,000 | 2,500,000 | 279,479 | 6,750 | 286,229 | 11% |
| Economic Development | 1,000,000 | 1,000,000 | 666,667 | -- | 666,667 | 67% |
| Airport | 500,000 | 500,000 | 205,253 | 16,433 | 221,686 | 44% |
| Roads and Public Facilities | 1,400,000 | 1,400,000 | 1,033,147 | 1,076,959 | 2,110,106 | 151% |
| Boys and Girls Club Building | 100,000 | 100,000 | -- | -- | -- | 0% |
| City of Adel | 1,400,000 | 1,400,000 | 1,122,719 | 265,899 | 1,388,618 | 99% |
| Town of Cecil | 75,000 | 75,000 | 60,146 | 14,245 | 74,391 | 99% |
| Town of Lenox | 225,000 | 225,000 | 180,437 | 42,734 | 223,171 | 99% |
| Town of Sparks | 450,000 | 450,000 | 360,874 | 85,468 | 446,342 | 99% |
| | $ 10,800,000 | $ 10,800,000 | $ 6,166,883 | $ 2,073,670 | $ 8,240,553 | |
| SPLOST 2010 Capital Projects Fund | | | | | | |
| Total Expenditures | | | | $ 1,537,385 | | |
| Transfers Out | | | | | | |
| Solid Waste Enterprise Fund | | | | 536,285 | | |
| | | | | $ 2,073,670 | | |

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## INDEPENDENT AUDITOR'S REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS

To the Board of County Commissioners
Cook County, Georgia

We have audited, in accordance with the auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statements of the governmental activities, the business-type activities, the aggregate discretely presented component units, each major fund, and the aggregate remaining fund information of Cook County, Georgia, as of and for the year ended September 30, 2017, and the related notes to the financial statements, which collectively comprise Cook County, Georgia's basic financial statements and have issued our report thereon dated June 01, 2018. Our report includes a reference to other auditors who audited the financial statements of the Cook County Board of Health as described in our report on Cook County, Georgia's financial statements. This report does not include the results of the other auditors' testing of internal control over financial reporting or compliance and other matters that are reported on separately by those auditors.

### Internal Control Over Financial Reporting

In planning and performing our audit of the financial statements, we considered Cook County, Georgia's internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of Cook County, Georgia's internal control. Accordingly, we do not express an opinion on the effectiveness of Cook County, Georgia's internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A *material weakness* is a deficiency, or a combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or, significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

### Compliance and Other Matters

As part of obtaining reasonable assurance about whether Cook County, Georgia's financial statements are free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and

accordingly, we do not express such an opinion. The results of our tests disclosed instances of noncompliance that are required to be reported under *Government Auditing Standards* and which are described in the accompanying schedule of findings and responses as items 2017-1 and 2017-2.

**Cook County, Georgia's Response to Findings**

Cook County, Georgia's response to the findings identified in our audit is described in the accompanying schedule of findings and responses. Cook County, Georgia's response was not subjected to the auditing procedures applied in the audit of the financial statements and, accordingly, we express no opinion on it.

**Purpose of this Report**

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

MEEKS CPA, LLP

Ocilla, Georgia
June 01, 2018

## COOK COUNTY, GEORGIA
**Schedule of Findings and Responses**
**For the Year Ended September 30, 2017**

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**2017-1**

*Condition*

The Official Code of Georgia Annotated section 48-8-1 requires special purpose local option sales tax (SPLOST) proceeds to be kept in a separate account from other funds of the County and shall not in any manner be commingled with other funds of the County. During the fiscal year ended September 30, 2017, non-SPLOST revenues were deposited into and expended from a SPLOST bank account in the 2010 SPLOST Fund.

*Recommendation*

The County should establish and utilize separate bank accounts for non-SPLOST sources of funding and prohibit commingling of SPLOST with non-SPLOST funds.

*Views of Responsible Officials And Planned Corrective Action*

The County will keep the proceeds from SPLOST in separate accounts from other County resources and not commingle SPLOST with non-SPLOST funds prior to expenditure.

**2017-2**

*Condition*

An annual budgets for the Hotel/Motel Tax Fund and the Adel/Cook Recreation Lost Fund were not balanced as required by the Official Code of Georgia Annotated section 36-81-3.

*Recommendation*

The County should adopt an annual balanced budget for the funds.

*Views Of Responsible Officials And Planned Corrective Action*

The County intends to adopt an annual balanced budget for all funds required by Georgia law.